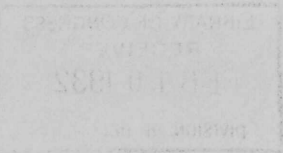


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ANNUAL REPORT OF THE
Commissioner of Internal
Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1930



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1930

ANNUAL REPORT OF THE
Commissioner of Internal
Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1930
TREASURY DEPARTMENT

Document No. 3027

Internal Revenue



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ANNUAL REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, October 15, 1930.

SIR: I have the honor to submit the following report of the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1930:

*Collections*¹

The operations of the Internal Revenue Bureau during the fiscal year 1930 were under the income-tax provisions of the revenue act of 1928, as modified by a joint resolution of Congress approved by the President on December 16, 1929, which reduced by 1 per cent the rate of the income tax on corporations and the rates of the normal tax imposed on individuals for the calendar year 1929. There resulted, in the aggregate, a collection of \$3,040,145,733.17, compared with \$2,939,054,375.43 collected during the fiscal year 1929, an increase of \$101,091,357.74, or 3 per cent.

The income-tax collections during the fiscal year 1930 amounted to \$2,410,259,230.28, compared with \$2,331,274,428.64 collected from income during the fiscal year 1929, an increase of \$78,984,801.64, or 3 per cent. During the first six months of the fiscal year 1930 the collections embraced payments of the third and fourth installments of the tax due on incomes in the calendar year 1928, together with additional collections on assessments made for prior years, and amounted to \$1,184,602,927.79, compared with \$1,013,071,597.56, representing payments of income tax for the corresponding period of the fiscal year 1929—an increase of \$171,531,330.23, or 17 per cent. During the last six months of the fiscal year 1930 the collections embraced payments of the first and second installments of the tax due on incomes in the calendar year 1929, together with additional collections on assessments made for prior years, and amounted to \$1,225,656,302.49, compared with \$1,318,202,831.08, representing payments of income tax for the corresponding period of the fiscal year 1929—a decrease of \$92,546,528.59, or 7 per cent.

The tax collected from corporations during the fiscal year 1930 was at the rate of 11 per cent on incomes for the calendar year 1929 and 12 per cent on incomes for the calendar year 1928, while the tax collected from corporations during the fiscal year 1929 was at the rate of 12 per cent on incomes for the calendar year 1928 and 13½ per cent on incomes for the calendar year 1927.

In accordance with the provisions of the joint resolution of Congress hereinbefore referred to, the normal income tax collected on individual returns during the last six months of the fiscal year 1930 was at the rate of one-half of 1 per cent upon the first \$4,000 of net taxable income, 2 per cent upon the next \$4,000, and 4 per cent on the amount in excess of \$8,000. During the first six months of the fiscal year 1930 the rates on normal income tax collected were 1½ per cent upon the

¹ Refunds of taxes illegally collected made during the fiscal year 1930 are shown in a statement on p. 180 of this report.

first \$4,000 of taxable income, 3 per cent upon the next \$4,000, and 5 per cent on the amount in excess of \$8,000. The surtax rates ranged from 1 per cent on net income in excess of \$10,000 to a maximum of 20 per cent on net incomes in excess of \$100,000. There was allowed against the tax for these years a credit of 25 per cent of the tax upon earned net incomes of \$30,000 or less. The personal exemption was \$1,500 for a single person and \$3,500 for a married person living with husband or wife. A credit of \$400 was allowed for each dependent.

The miscellaneous tax collections during the fiscal year 1930 amounted to \$629,886,502.89, as compared with \$607,779,946.79 collected during the fiscal year 1929—an increase of \$22,106,556.10, or 4 per cent. The principal increases in the revenue from miscellaneous taxes for the fiscal year 1930 were from tobacco manufactures and documentary stamp taxes.

The collections of internal-revenue taxes for the fiscal year 1930 and the last seven preceding years are summarized in the following table:

Source	1930	1929	1928	1927
Distilled spirits, including wines, cordials, etc.	\$11,695,267.67	\$12,776,728.46	\$15,307,496.45	\$21,194,668.71
Fermented liquors	-----	-----	300.00	883.25
Tobacco manufactures	450,339,060.50	434,444,543.21	396,450,041.03	376,170,205.04
Oleomargarine, process butter, etc.	3,930,995.94	3,623,393.97	3,422,702.90	3,185,297.13
Estate and gift tax	64,769,625.04	61,897,141.48	60,087,233.97	100,339,851.96
Corporation capital stock and other special taxes	46,966.66	5,956,295.57	8,698,265.86	8,978,197.65
Excise taxes, including tax on automobiles, etc.	2,664,652.34	5,711,550.04	51,936,591.28	66,829,031.21
Admissions to theaters, etc., and club dues	16,751,759.51	17,328,310.47	28,077,941.91	28,376,657.48
Stamp taxes, including playing cards	77,728,669.90	64,173,530.84	48,829,208.24	37,345,551.43
Miscellaneous, including prohibition and narcotic taxes	1,959,505.33	1,868,452.75	3,152,653.15	3,310,342.33
Total receipts from miscellaneous taxes	629,886,502.89	607,779,946.79	615,962,434.79	645,730,686.19
Income taxes	2,410,259,230.28	2,331,274,428.64	2,174,573,102.89	2,219,952,443.72
Total receipts (all sources)	3,040,145,733.17	2,939,054,375.43	2,790,535,537.68	2,865,683,129.91

Source	1926	1925	1924	1923
Distilled spirits, including wines, cordials, etc.	\$26,436,334.44	\$25,902,820.28	\$27,580,380.64	\$30,354,006.88
Fermented liquors	15,694.19	1,954.44	5,327.73	4,078.75
Tobacco manufactures	370,666,438.87	345,247,210.96	325,638,931.14	309,015,492.98
Oleomargarine, process butter, etc.	3,092,540.42	3,064,155.39	2,863,463.98	2,307,310.84
Estate and gift tax	119,216,374.82	108,939,895.52	102,966,761.68	126,705,206.55
Corporation capital stock and other special taxes	101,932,733.82	95,814,152.60	95,286,105.44	89,603,322.81
Excise taxes, including tax on automobiles, etc.	150,198,165.88	140,852,097.72	245,953,656.71	225,576,959.31
Admissions to theaters, etc., and club dues	34,054,515.05	39,598,397.44	85,722,385.09	77,345,877.72
Stamp taxes, including playing cards	54,014,239.36	49,251,784.18	62,257,553.96	64,875,378.81
Miscellaneous, including prohibition and narcotic taxes	2,268,714.01	13,808,750.20	6,145,373.89	4,868,058.36
Total receipts from miscellaneous taxes	861,895,750.86	822,481,218.73	954,419,940.26	930,655,693.01
Income and profits taxes	1,974,104,141.33	1,761,659,049.51	1,841,759,316.80	1,691,089,534.56
Total receipts (all sources)	2,835,999,892.19	2,584,140,268.24	2,796,179,257.06	2,621,745,227.57

NOTE.—The figures concerning internal-revenue receipts as given in the above statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices, while the latter represent the deposits of these collections in the Treasury or depositories during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

Cost of Administration

The amount expended and obligated in administering the internal-revenue tax laws for the fiscal year 1930 was \$34,352,063.41, not including the amount expended for refunding taxes illegally or erroneously collected, which is in no sense an administrative expense. The aggregate receipts of internal revenue were \$3,040,145,733.17, which makes the cost of operation for the fiscal year 1930, \$1.13 for each \$100 collected, as compared with \$1.17 for the fiscal year 1929.

Income Tax Unit

Examination of returns.—The number of returns examined and closed during the year was 2,297,351, of which 1,872,268 were filed by individuals and partnerships and 425,083 by corporations.

This exceeds the production for the prior year by 98,656. The number of returns annually referred to Washington approximates 2,300,000. The field and Washington forces are better organized and procedure for audit management better established than heretofore. It may be reasonably concluded, therefore, that the Income Tax Unit can handle the audit of a current year's returns within a 12-month period.

Analysis of production.—The following table shows by years the total production and indicates the action taken as a result of the investigations conducted:

Cases closed during year ended June 30, 1930

Tax years	Deficiency taxes					Over-assessments	No change	Grand total
	Agreement ¹	Default ²	Decision ³	Jeopardy ⁴	Total			
1917 and prior.....	36	2	62	13	113	369	481	963
1918.....	46	5	139	23	213	368	550	1,131
1919.....	76	16	271	35	398	423	650	1,471
1920.....	139	27	560	65	791	546	929	2,266
1921.....	103	27	522	61	713	402	1,021	2,136
1922.....	143	34	795	79	1,051	572	1,381	3,004
1923.....	250	78	1,052	83	1,463	861	2,314	4,638
1924.....	1,313	579	765	145	2,802	2,043	6,526	11,371
1925.....	1,996	978	824	204	4,002	3,086	10,887	17,975
1926.....	9,719	2,894	390	516	13,519	5,914	26,211	45,644
1927.....	42,907	2,797	75	416	46,195	11,773	91,053	149,021
1928.....	69,160	318	-----	183	69,661	20,606	1,265,994	1,356,261
1929.....	1,136	6	-----	27	1,169	2,075	698,226	701,470
Total.....	127,024	7,761	5,455	1,850	142,090	49,038	2,106,223	2,297,351

¹ Taxpayers and Income Tax Unit forces agreed as to liability.

² Taxpayers failed to take any action within 60-day period.

³ Taxes assessed after decision by Board of Tax Appeals.

⁴ Taxes assessed without usual notices because of fraud, bankruptcy, etc.

As above indicated, additional taxes were assessed in 142,090 cases and overassessments scheduled in 49,038 cases.

Additional revenue.—The total additional revenue made available for collection was \$172,304,836.51, compared with \$260,227,744.14 for the previous fiscal year. The following table divides the total to indicate the amount of deficiency taxes concerning which taxpayers

signed agreements with our field employees and the amount which became the subject of consideration in Washington:

Agreements secured by field forces	\$31, 421, 761. 70
After Washington consideration	140, 883, 074. 81
Total	172, 304, 836. 51

The following table shows the assessments made after the consideration of returns in Washington, according to the procedure required to make the assessment:

Agreements without 60-day letter	\$55, 021, 641. 98
Agreements after issuance 60-day letter	9, 504, 125. 30
Taxpayer fails to petition within 60-day period	20, 868, 302. 79
After decision by Board of Tax Appeals	50, 500, 844. 68
Rejected abatement and credit claim	4, 988, 160. 06
Total	140, 883, 074. 81

The amount of taxes assessed under the jeopardy provisions of the several revenue acts was \$26,609,303.70. Of this amount, \$19,822,481.57 was assessed under bankruptcy and dissolution procedure, while \$6,786,822.13 was assessed in cases where it was believed the return was fraudulently rendered. Penalties totaling \$3,945,271.16, and interest in the sum of \$5,569,651.79, were listed in connection with these assessments. The total amount assessed under the jeopardy provisions of the law, therefore, was \$36,124,226.65. During the previous year jeopardy assessments, penalties, and interest totaled \$50,865,425.58.

Petitions were filed with the Board of Tax Appeals in respect of proposed assessments amounting to \$83,255,660.93. Penalties totaling \$2,637,280.03 were involved in the cases so petitioned. The amount petitioned during the previous year, including penalties, was \$151,017,846.34.

Claims and overassessments.—The following statement is designed to inform those interested concerning the condition of the work against cases involving adjustments favorable to taxpayers. The totals stated here will not correspond to the totals reported in the statement of production on page 7, since overassessment certificates must often be prepared in correction of bookkeeping errors made in collector's office, to eliminate uncollectible items, etc.

During the year, 44,166 claims were adjusted, of which 31,317 were allowed, either in full or in part, and 12,849 were rejected. The number of certificates of overassessment issued in cases where no claims were filed was 36,969. During the previous year the number of claims adjusted was 50,120 and the number of certificates of overassessment issued without the filing of claims was 42,329.

The total amount of overassessments stated for 1930 was \$241,526,-816.32. Of this amount, \$124,019,819.63 represented amounts not collected and to this extent abatements resulted; \$35,819,633.37 was credited against taxes due by the overassessed taxpayers for other years; while \$81,687,363.32 was refunded or paid in cash. Interest in the sum of \$36,515,874.99 was paid on the amounts refunded or credited.

The total amount involved in rejected claims was \$164,093,902.48.

The number of claims filed during the year was 41,346 and the amount involved was \$299,619,106.17. During the previous year,

claims to the number of 50,299, involving \$613,052,371.28, were received. At the end of the fiscal year there were pending for adjustment 12,812 claims.

Included in the total number of claims adjusted during the year were 16,881 collectors' claims, or claims filed by collectors in support of adjustments determined in their offices. Of this number, 15,395 resulted in abatements or credits and 1,486 in refunds. These claims were largely multiple-item claims and involved 18,867 items for abatement or credit and 72,062 for refund.

Reduced cost of personnel.—During the year there was a decrease in the number of employees but an increase in production of 98,656 returns over the previous year. There follows a table which indicates a reduction of 1,553 in employees and of \$1,705,126 in pay roll during the period from 1925 to 1930, inclusive.

Year	Employees			Pay roll		
	Washing- ton	Field	Total	Washing- ton	Field	Total
1925.....	4,166	2,831	6,997	\$9,460,925	\$7,424,761	\$16,885,686
1926.....	3,364	3,071	6,435	8,204,810	7,913,800	16,118,610
1927.....	2,630	3,492	6,122	6,448,170	9,045,500	15,493,670
1928.....	2,280	3,640	5,920	5,329,530	9,800,000	15,129,530
1929.....	2,214	3,379	5,593	5,156,940	10,070,940	15,227,880
1930.....	2,110	3,334	5,444	5,037,540	10,143,020	15,180,560

The pending job.—The following table shows the balances on hand at the close of each fiscal year from 1926 to 1930:

Tax year	On hand June 30—				
	1926	1927	1928	1929	1930
1917.....	1,372	622	294	185	147
1918.....	1,877	861	389	232	222
1919.....	2,628	1,184	493	299	270
1920.....	7,121	2,081	637	400	367
1921.....	8,192	2,020	668	409	305
1922.....	141,084	5,136	1,109	575	466
1923.....	154,329	35,316	2,531	1,111	754
1924.....	170,786	107,607	15,662	5,019	1,828
1925.....	1 255,351	289,275	38,067	7,305	2,556
1926.....		1 30,433	120,248	17,104	5,814
1927.....			1 148,088	122,286	18,529
1928.....				1 115,522	166,800
1929.....					1 23,835
Total.....	742,740	474,535	328,186	270,447	221,893

¹ Incomplete; the preliminary work on the large volume of returns filed in March can not be completed by the end of the fiscal year.

Tax years 1917 to 1928, inclusive.—The table above shows the diminishing number of returns for prior years which are yet to be closed by the Income Tax Unit.

The statutes of limitation against the assessment of deficiency taxes for 1927 and 1928 toll during the early months of 1931, since there is a 3-year limitation period for 1927 and a 2-year limitation period for 1928. Thus the bureau is confronted with the necessity of stepping up its program by practically one full year. The production program

has been accommodated to this demand and it may be confidently asserted that practically all 1927 and 1928 cases will be closed within the statutory limit.

Cases reopened.—During the consideration of returns for any one year the examining forces often are required to audit earlier year cases resulting from the filing of claims, delinquent returns, etc., as a consequence of which many new cases are developed for the so-called prior years.

The tabulation below shows the number of cases closed and the net reduction accomplished during the fiscal year 1930, and compares the new cases developed during the fiscal years 1929 and 1930, illustrating clearly the problems which must be met in connection with a study of the work against current year returns:

Tax year	Cases closed, 1930	Net reduction, 1930	Cases reopened or new cases developed—	
			Fiscal year 1930	Fiscal year 1929
1917.....	963	38	925	1,677
1918.....	1,131	10	1,121	1,929
1919.....	1,471	29	1,442	2,859
1920.....	2,266	33	2,233	4,187
1921.....	2,136	104	2,032	4,034
1922.....	3,004	109	2,895	5,140
1923.....	4,638	357	4,281	9,745
1924.....	11,371	3,191	8,180	33,560
1925.....	17,975	4,749	13,226	54,683
1926.....	45,644	11,290	34,354	108,617
1927.....	149,021	103,757	45,264	-----
Total.....	239,620	123,667	115,953	226,431

During the year 115,953 new cases were developed. This figure compares with 226,431 the previous year. It will be observed in the table above that the new cases developed during the year 1930 covering the taxable years 1917 to 1926 decreased nearly 50 per cent as compared with the previous year.

Current years.—The unit may now contemplate its current work of investigation as against a single year—that preceding the year during which the work is undertaken. The work of examination of returns filed for 1929 has begun in certain divisions. By the 1st day of January, 1931, it will have gained considerable headway and there will remain in a relative sense but a small number of prior year cases to investigate. Returns should be investigated as promptly after filing as is possible. Investigation within a few months after filing will result in more prompt and satisfactory adjustments. It thus appears that the objective toward which the administration has been striving has been reached and that the investigational work hereafter, at least in a general sense, will be upon returns filed for periods just preceding the time of examination.

It was determined to refer all 1929 returns filed by individuals reporting gross income in excess of \$25,000 to internal revenue agents in charge, who are charged with the responsibility of determining the character of investigation, if any, that will be undertaken. Collectors' forces were directed to survey returns of individuals reporting \$25,000 or less. All taxable returns of corporations involving gross income in excess of \$75,000 and nontaxable returns involving gross

income in excess of \$125,000 also were referred to internal revenue agents in charge. The duty of selecting from the balance of the corporation returns cases justifying field attention was directed to be undertaken in Washington.

In this manner the bureau has availed itself of the services of all who have a responsibility for the audit and in large measure permitted officers who operate in field territory to determine what cases shall be investigated, in which undertaking they are considered to be aided by their knowledge of local conditions.

Audit in Washington.—The following table presents an analysis of the cases for the years 1917 to 1928, inclusive, pending July 3, 1930, before the several audit sections of the Washington office, separating the original audit cases from those which were previously closed and subsequently reopened, principally on claims filed by taxpayers:

Tax year	Audit review division—						Valuation division			Total	
	Individuals		Corporations		Consolidated and associated		Engineer section		Special adjustment section		
	Original	Re-opened	Original	Re-opened	Original	Re-opened	Original	Re-opened	Reopened	Original	Re-opened
1917		16	1	37	4	39		10	21	5	123
1918		27	1	44	11	61		16	39	12	187
1919		36	1	48	21	56		17	55	22	212
1920	1	55	1	50	27	63		20	86	29	274
1921		69	1	38	16	41		15	91	17	254
1922	16	85	7	15	63	43	4	22	152	90	317
1923	55	132	13	35	85	53	12	33	194	165	447
1924	368	235	63	64	239	126	58	49	348	728	822
1925	587	322	97	90	312	158	78	56	454	1,074	1,080
1926	1,866	560	314	106	747	248	196	46	633	3,123	1,593
1927	8,192	332	1,005	68	1,793	128	601	41	712	11,591	1,281
1928	10,661	263	2,121	29	2,076	29	1,160	67	514	16,018	902
Total	21,746	2,132	3,625	624	5,394	1,045	2,109	392	3,299	32,874	7,492
Grand total	23,878		4,249		6,439		2,501		3,299	40,366	

Excess-profits tax years.—While the tabulation presented above indicates that there were pending on July 3, 1930, before the Income Tax Unit in Washington, 1,135 cases involving the years 1917 to 1921, but 85 are original cases. The balance are cases that have been reopened by taxpayers' claims for refund or involve alleged fraud. It can be confidently asserted that all such original cases will be closed in so far as the Income Tax Unit is concerned within the very near future.

Tax years 1922 to 1926.—The balances of cases pending original consideration for these years were, on July 3, 1930, as follows:

1922	90	1926	3,123
1923	165		
1924	728	Total	5,180
1925	1,074		

Demand has been made upon the sections charged with the responsibility for these cases that they be closed prior to December 31, 1930. A monthly quota has been established for each section. The deputy commissioner in charge of the Income Tax Unit supervises and manages this production plan through representatives of his im-

mediate office. Taxpayers and their representatives have been placed on notice through appropriate channels that the bureau intends to complete its work on such cases within the calendar year 1930, and that consents to extend the statute of limitation will not be solicited by the bureau, and that, except upon a very strong showing by the taxpayer, the bureau will not look with favor upon requests from taxpayers or their representatives for extensions of time to submit data, to prepare for conference, or to respond in the matter of any proper bureau requests for information.

Reduction in the number of 60-day letters mailed as related to appeals filed.—During the year the Income Tax Unit mailed 13,658 60-day letters, compared with 16,980 and 38,537 the two previous fiscal years. The decrease in the number of 60-day letters released, which represents the final audit action in respect of cases concerning which the bureau and the taxpayer fail to reach agreement, indicates that more cases are being closed by agreement with taxpayers. This is the objective to which the efforts of the bureau are directed.

The number of appeals filed during the year with the Board of Tax Appeals was 4,113, covering 5,810 taxable years. During 1929 and 1928, 5,139 and 9,908 appeals, covering 8,144 and 16,376 taxable years, were filed. Below is given a tabulation showing the taxable years covered in the petitions filed during the fiscal years 1928, 1929, and 1930:

Year	1928	1929	1930	Year	1928	1929	1930
1917.....	174	62	16	1925.....	3,000	2,514	1,094
1918.....	339	89	47	1926.....	825	1,947	2,054
1919.....	476	118	67	1927.....	17	348	1,233
1920.....	966	198	99	1928.....		13	211
1921.....	823	166	67	1929.....			5
1922.....	1,844	265	79				
1923.....	4,638	579	159	Total.....	16,376	8,144	5,810
1924.....	3,274	1,845	679				

The audit in the field.—On June 30, 1930, there were 169,260 returns pending for verification in the offices of the 38 field divisions of the Income Tax Unit, compared with 179,415 on June 30, 1929—a net decrease of 10,155 returns.

There follows a statement, arranged by field divisions, showing the number of returns on hand at the beginning of the fiscal year 1930, the number received, and the number disposed of during that period and the balance on hand at the end of the fiscal year:

	On hand July 1, 1929	Received during year	Total	Disposed of during year	On hand June 30, 1930
Atlanta.....	2,521	2,870	5,391	4,298	1,093
Baltimore.....	4,039	12,515	16,554	9,434	7,120
Boston.....	6,715	22,134	28,849	21,735	7,114
Brooklyn.....	10,742	12,733	23,475	16,320	7,155
Buffalo.....	4,058	11,385	15,443	11,319	4,124
Chicago.....	12,205	29,651	41,856	31,274	10,582
Cincinnati.....	3,099	8,670	11,769	8,610	3,159
Cleveland.....	5,516	12,929	18,445	13,341	5,104
Columbia.....	828	2,188	3,016	1,893	1,123
Dallas.....	6,123	19,101	25,224	15,684	9,540
Denver.....	1,484	5,330	6,814	5,878	936
Detroit.....	6,332	17,725	24,057	16,668	7,389
Greensboro.....	2,464	3,664	6,128	4,459	1,669
Honolulu.....	865	1,048	1,913	1,387	526
Huntington.....	2,280	2,440	4,720	3,850	870
Indianapolis.....	3,134	6,402	9,536	5,261	4,275
Jacksonville.....	3,043	6,569	9,612	7,963	1,649
Los Angeles ¹		18,851	18,851	9,215	9,636
Louisville.....	2,353	3,838	6,191	4,824	1,367
Milwaukee.....	2,892	6,335	9,227	7,219	2,008
Nashville.....	3,973	5,727	9,700	7,258	2,442
Newark.....	7,174	18,797	25,971	20,289	5,682
New Haven.....	4,405	8,837	13,242	11,560	1,682
New Orleans.....	2,769	5,932	8,701	5,578	3,123
Second New York.....	13,377	56,897	70,274	56,159	14,115
Upper New York.....	16,482	53,342	69,824	54,633	15,191
Oklahoma.....	3,310	7,371	10,681	8,038	2,643
Omaha.....	1,822	8,077	9,899	6,686	3,213
Philadelphia.....	8,490	24,573	33,063	23,562	9,501
Pittsburgh.....	3,667	11,904	15,571	11,532	4,039
Richmond.....	2,525	3,149	5,674	4,212	1,462
St. Louis.....	3,496	9,356	12,852	9,235	3,617
St. Paul.....	4,592	6,372	10,964	7,965	2,999
Salt Lake.....	2,031	4,397	6,428	4,712	1,716
San Francisco.....	15,594	23,079	38,673	32,635	6,038
Seattle.....	2,525	9,139	11,664	8,996	2,668
Springfield.....	1,298	4,530	5,828	4,326	1,502
Wichita.....	1,192	4,369	5,561	4,373	1,188
Total.....	179,415	472,226	651,641	482,381	169,260

¹ Los Angeles division established Feb. 1, 1930.

The returns on hand in the field on June 30, 1930, were distributed by years as follows:

1921 and prior years.....	146
1922 to 1926, inclusive.....	2,075
1927.....	6,079
1928.....	137,692
1929.....	23,136
1930.....	132

Total..... 169,260

Of the above balance of 169,260 returns, 31,321 have been made the subject of field examination and were pending in the offices of the agents in charge for the following reasons:

For review.....	10,017
For typing.....	9,239
For agreement or protest.....	8,391
For conference.....	3,674

Total..... 31,321

Changes in tax liability were recommended by the field forces in 151,096 of the 482,381 cases disposed of by the field during the year. In 120,673 changed cases taxpayers agreed with the revenue agents' conclusions.

The total additional tax recommended by revenue agents during the fiscal year was \$207,220,446.39, of which \$59,242,248.78, or 29 per cent, was agreed to by taxpayers as being the proper liability. For the fiscal year ended June 30, 1929, the field divisions recommended additional tax in the total sum of \$239,857,614.30, of which \$65,382,672.32, or 27 per cent, was agreed to by taxpayers.

Changes in policy and procedure, insurance returns.—On September 3, 1929, complete instructions were issued as to the audit of returns of insurance companies by the field divisions. Further to assist revenue agents in the work, there was issued on November 8, 1929, a direction that the convention edition required to be filed by insurance companies be forwarded to the field with the return.

Partnership and fiduciary returns.—Under dates of December 13 and 27, 1929, instructions were released for the handling of partnership and fiduciary returns filed on Forms 1065 and 1041. The selection of the work to be undertaken with respect to this type of cases was continued as a responsibility of the agents' forces.

Coordination of Washington and field activities.—The policy of bringing revenue agents to Washington to assist the Washington auditing personnel and attorneys of the General Counsel's office in the closing of cases was continued and broadened. The result of these contacts has been most gratifying, demonstrating that closer cooperation between the field forces and the Washington personnel is effective in expediting final determination of the most difficult types of cases, as well as promoting mutual respect and understanding between the field and Washington forces.

During the month of June, 1930, conferees from seven of the far western divisions were brought to Washington to work with the conferees and reviewers in the audit review division. With the audit review division now organized on geographical lines and the review of all agents' reports from a given division concentrated in a single section, the personal contact made possible by this detail to Washington is especially beneficial.

Comment on revenue agents' reports.—During the last quarter of the fiscal year, the auditors in Washington were invited to submit informal comments on agents' noteworthy reports, calling attention to points which have been particularly well covered, as well as to errors of omission and commission. These informal comments have been transmitted to the field for the consideration of the agents in charge and of the officers who prepared the reports.

Railroad cases.—During the year the policy was inaugurated of transmitting to the field for auditing by revenue agents the returns of railroads operating under the control of the Interstate Commerce Commission. These audits heretofore had been performed by men attached to the Washington office.

Current year work—Individual and corporation returns.—On November 30, 1929, instructions were released governing the methods to be followed in the work against 1040 and 1120 returns filed for the year 1929. The instructions directed that (a) collectors of internal revenue select such individual returns involving gross income of \$25,000 or less as in their judgment should be examined; (b) all 1040 returns involving gross income of more than \$25,000 be referred to revenue agents; (c) all taxable 1120 returns reporting gross income in excess of \$75,000 be referred to revenue agents; (d) all nontaxable

1120 returns reporting gross income of \$125,000 be referred to revenue agents.

The above rules offer the bureau the advantage, in determining the volume of work on returns for 1929, of the agents' closer contact with the taxpayers, coupled with the agents' knowledge of local conditions. The field units that make the investigations determine the examinations to be conducted.

Better review of agreed cases.—On November 30, 1929, an order abolishing the preliminary audit section of the clearing division, as such, was issued. There was established in the audit review division a new section, designated section F, which section performed substantially the same duties as the former preliminary audit section. The change was responsive to need of a more thorough review of certain cases that previously had routed through the preliminary audit section. The theory of a quick review of cases routing through the unit after examination in the field and agreement between field forces and taxpayers was not abandoned. But, in order to insure uniform review action throughout the unit, the work was brought under control of the audit review division.

Waivers.—Under date of October 30, 1929, instructions were issued to collectors of internal revenue and to internal revenue agents in charge to forward to the bureau at Washington the original copies of all assessment waivers filed with them. It was considered essential, since these documents are becoming increasingly important and the subject of much litigation, that the central waiver file in Washington be complete.

Reference record.—On November 2, 1929, a mimeograph, designated I. T. U. Order 205, was released. This order directed that field divisions establish a record to form the basis of examinations for subsequent years. No procedure previously had been formulated to make available, in the examination of subsequent year returns or of the returns of related taxpayers, data developed in the daily routine work of an agent.

Audit activities reorganized on a geographical basis.—Coincident to the removal of the bureau to its new building the audit division of the Income Tax Unit in Washington was reorganized upon a geographical basis, described in detail on page 15. The plan had been under consideration for several years, and the trend toward the elimination of specialization in audit problems and the centralization of responsibility in a smaller number of units has now been developed practically to its fullest extent. This underlying theory followed the conclusion that the maintenance of many separate units gave rise to differing viewpoints and resulted in a failure to secure uniform decision and action.

As an incident to the reorganization of the audit division, the clerical force previously assigned to the audit sections was withdrawn and placed under the supervision of the records division, which organization may now, since it is housed in the same building, more fully accommodate its service to the needs of the technical sections than was the case heretofore. The transfer of the clerical force will result in eliminating duplication of clerical effort which existed by necessity when the unit was located in numerous buildings. By relieving the audit section chiefs of their responsibility for supervision of clerical activities, the unit enabled its audit supervisors to devote

their full attention to the intricate technical problems which arise. The clerical details became the responsibility of officials whose entire time may be devoted to their consideration.

Collection of tax at source.—Much correspondence was avoided relative to the provisions of the law concerning the collection of tax at source by the issuance of a nontechnical pamphlet incorporating all the general information needed by banks, withholding agents, etc., in such shape that it could be easily and cheaply distributed to those concerned with these provisions of the revenue acts.

The typing and filing of 13,000 record cards showing bond issues upon which tax has been paid at source has been reduced materially by the adoption of a plan which permits the carrying forward of the cards for prior years, thereby making it necessary to retype cards only once in two or three years.

Information returns.—Information returns have been so amended as to permit the bureau to render a tentative decision as to the extent of the taxability of dividends in the hands of the shareholders in cases where dividends are only partially taxable prior to the audit of the personal returns. This has not only eliminated a second audit of the returns concerned but makes a more efficient original audit.

The regulations have been so amended as to require the filing of information returns one month prior to the filing of the personal returns, thereby permitting a more complete assembly of information returns with related personal returns resulting in a more thorough audit.

Rearrangement of posts of duty.—Constant emphasis has been placed upon the importance of intelligent planning of the work in the field divisions, with a view of economizing the time and the expenditures of the agents. As a result of these efforts, which have involved rearrangement of posts of duty as well as assignment of cases, travel expenses of internal revenue agents have been reduced approximately \$85,000 per annum.

Large consolidated cases to be examined in field.—Practically all of the larger cases heretofore handled by auditors attached to the Washington audit division hereafter will be examined by the field forces. As a result of the change approximately \$125,000 a year has been saved, because the agents are working largely at their posts of duty without allowances for subsistence, whereas the travel auditor worked entirely away from his post of duty, which was at Washington.

Organization changes.—On November 30, 1929, the preliminary audit section of the clearing division was abolished and section F, audit review division, was established in its stead. Thus, the audit review division became, with the exception of the special adjustment section, the one Washington division conducting the review of the work of the field divisions. As a result of the change, a uniform review procedure was established for all cases.

On February 1, 1930, the sixth California collection district was withdrawn from the boundaries of the San Francisco division and a new division was created, to be known as the Los Angeles division.

On March 16, 1930, the State of Arizona was withdrawn from the boundaries of the Denver division and annexed to the Los Angeles division.

On June 16, 1930, the audit review division was reorganized upon a geographical basis, described in detail on page 15. The change affected the entire personnel of the audit review division. Each of the new sections, A, B, C, D, and E, was assigned exact territory and became at once the contact point of all field officers operating in the States assigned. Section specialization addressed to particular classes of cases by this reorganization was definitely abandoned. As an incident to the change, audit section chiefs were relieved of responsibility for clerical detail. The head of the records division is now charged with the management of all service demands. The files section of the records division undertakes to operate units immediately adjacent to the audit sections and duplication of records is avoided.

Present organization.—On page 14 is presented a chart of the Income Tax Unit, both in Washington and in the field, as of July 1, 1930.

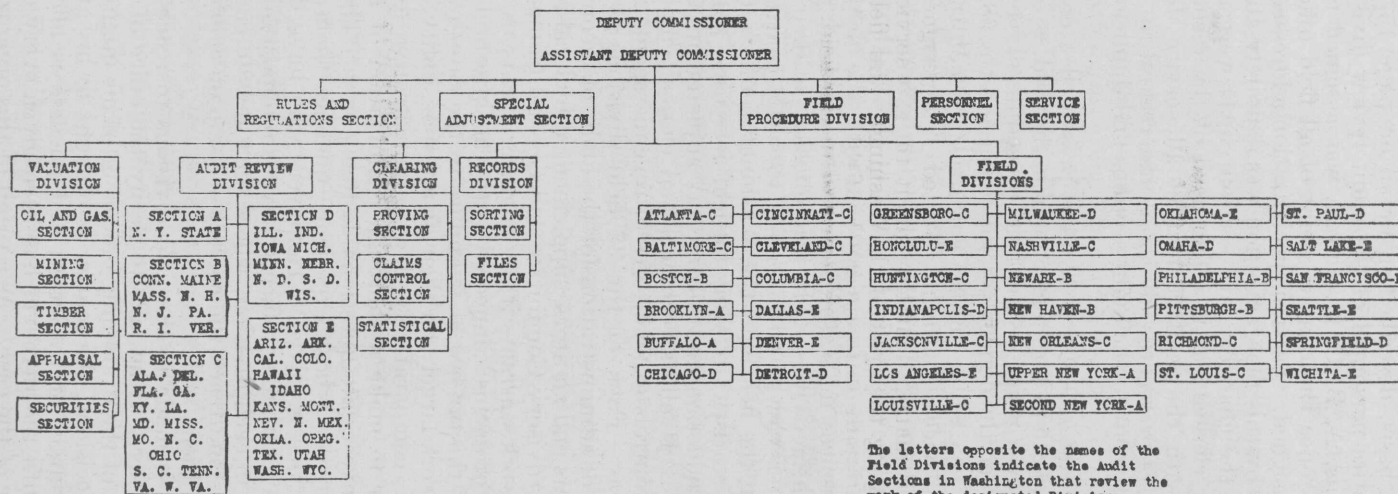
Field procedure division.—The field procedure division is the contact office between the deputy commissioner and the 38 field divisions of the Income Tax Unit, and is the organization through which the management of the field service of that unit is effected. It is designed to establish uniformity of management throughout the field service and to assist in coordinating the work of the Washington and field offices. It maintains intimate contact with the field divisions by frequent conferences in Washington and in the field. It also seeks to coordinate the activities of the field divisions in their relations with each other. It reviews and attempts to settle controversial points arising between the field and the Washington offices of the bureau. It compiles all statistics relating to field activities, particularly with reference to production and income tax adjustments on the part of revenue agents. It allots technical and clerical employees to field divisions and controls expenditures of revenue agents in charge.

Field divisions.—Each of the 38 field divisions is a completely organized unit of administration for the audit of income tax returns. A corps of agents and auditors, supplemented by local representatives of the Special Advisory Committee and General Counsel, and, where the valuation work warrants it, by engineer agents, is ready to meet and solve the problems connected with the interpretation and administration of the tax law as it applies to the cases examined.

The agents work largely on their own responsibility, subject to the supervision of comparatively few administrative officers. They decide whether to make a thorough examination of the books and records or to investigate questionable items only. Their reports are submitted to agents whose experience qualifies them to review the technical questions involved. Taxpayers who have discussed their cases with the examining officers have an opportunity to consult with conferees in each division, whose duty it is to consider the taxpayers' protests and reach the correct decision on every case which is brought before them.

Every effort is made in the field divisions to reach an agreement with the taxpayer. If he fails to notify the office of his agreement to the findings of the examining officer, or of his intention to protest against such decisions, the matter is brought to his attention either by personal contact or by letter, and no case is allowed to go to Washington until the taxpayer has been given every opportunity to present his side of the case. As a result of this organization and pro-

ORGANIZATION CHART, INCOME TAX UNIT



cedure, representatives of the bureau in the field have been enabled finally to close 80 per cent of the cases in which they find a change in tax liability, such cases involving 30 per cent of the deficiencies in tax proposed. The remaining 20 per cent of cases and 70 per cent of tax in dispute represent, to a very large degree, cases where the taxpayers fail to avail themselves of the opportunity for a conference in the field, or as to which there are points undecided for prior years.

Audit review division.—The audit review division reviews for final closing all classes of income tax returns.

The division was reorganized effective June 16, 1930. Formerly the audit personnel was grouped by sections to undertake more or less specialized audits—as of personal (individual) returns, single corporation returns, or consolidated corporation returns. This grouping had no particular relation to the field divisions. The new organization groups the audit personnel in sections with direct relation to the source of the work, namely, revenue agents' divisions and collection districts upon a geographical basis. Five audit sections were established in lieu of the six previously maintained. The sections are designated A, B, C, D, and E. An outline map showing the extent of the territory serviced by each section appears on page 16.

Section A handles all income-tax returns filed in the State of New York.

Section B handles all income-tax returns filed in the States of Pennsylvania, New Jersey, Connecticut, Rhode Island, Massachusetts, New Hampshire, Vermont, and Maine.

Section C handles all income-tax returns filed in the States of Delaware, Maryland, Virginia, North Carolina, South Carolina, Georgia, Florida, Alabama, Tennessee, Louisiana, Mississippi, Missouri, Kentucky, West Virginia, and Ohio.

Section D handles all income-tax returns filed in the States of Illinois, Indiana, Iowa, Michigan, Minnesota, Nebraska, North Dakota, South Dakota, and Wisconsin.

Section E handles all income-tax returns filed in the States of Arizona, Arkansas, California, Colorado, Idaho, Kansas, Montana, Nevada, New Mexico, Oklahoma, Oregon, Texas, Utah, Washington, Wyoming, Alaska, and the Hawaiian Islands.

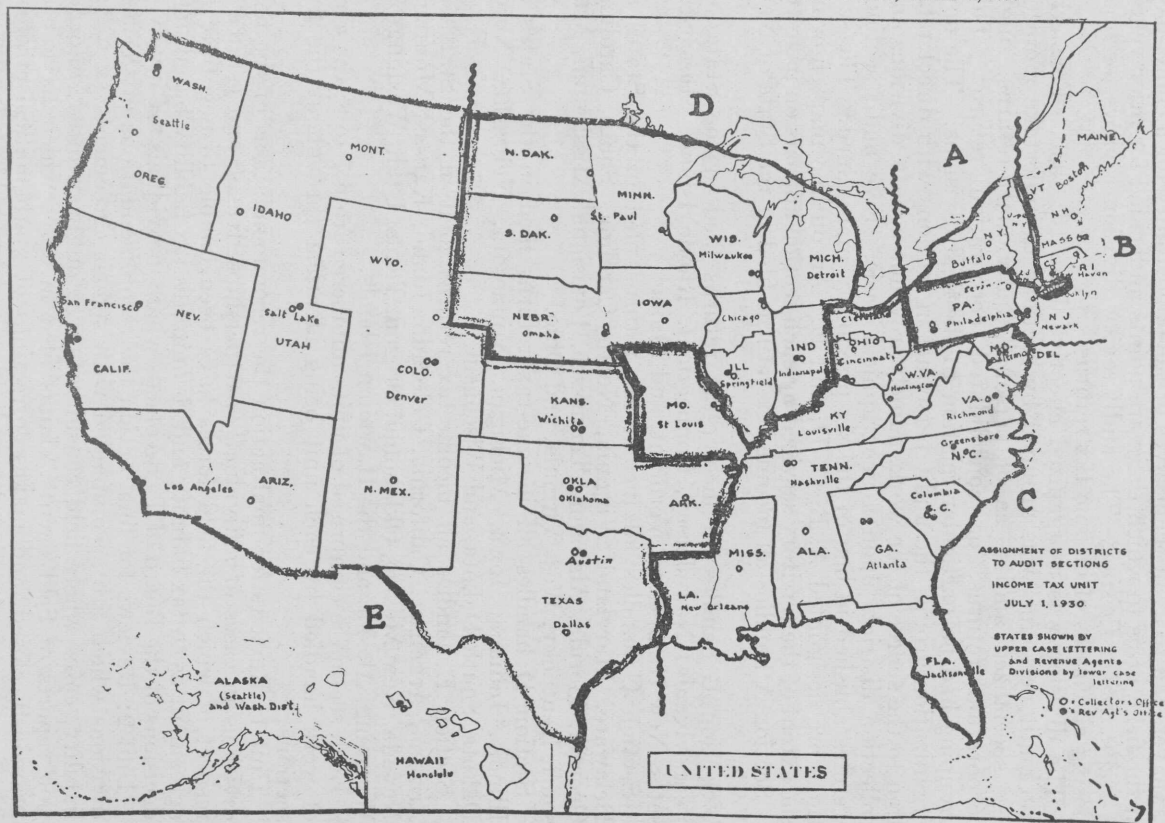
Each section is comprised of units numbered from 1 to 8, the class of work handled by each unit being identical throughout the five sections.

Unit 1: Reviews for final action the recommendations of the field divisions in cases of individuals, partnerships, trusts, and estates in respect of which the field forces have been unable to negotiate an agreement as to tax liability and recomputes tax liability based upon decisions of the Board of Tax Appeals where individuals are involved.

Unit 2: Reviews for final action the recommendations of the field divisions which are accompanied with signed agreements as to tax liability, cases where field consideration is not warranted, information reports of field agents, claims filed in cases which have been previously closed, and makes corrections of mathematical errors in income-tax returns filed by individuals, partnerships, trusts, and estates.

Unit 3: Reviews for final action recommendations of field divisions in cases of single corporations, except those containing features pertaining to insurance and railroad and public utilities under the

ASSIGNMENTS OF DISTRICTS TO AUDIT SECTIONS, INCOME TAX UNIT, JULY 1, 1930



control of the Interstate Commerce Commission in respect of which the field forces have been unable to negotiate an agreement as to tax liability. Recomputes the tax liability based upon decisions of the Board of Tax Appeals where single corporations are involved.

Unit 4: Reviews for final action the recommendations of the field divisions which are accompanied with signed agreements as to tax liability, cases where field consideration is not warranted, information reports of field agents, claims filed in cases which have been previously closed, and makes corrections of mathematical errors in income-tax returns filed by single corporations.

Unit 5: Reviews for final action the recommendations of field divisions in cases involving consolidated income-tax returns filed by affiliated corporations and associated companies not containing features pertaining to natural resources, insurance, and railroads and public utilities under the control of the Interstate Commerce Commission in respect of which the field forces negotiate an agreement as to tax liability. Recomputes the tax liability based upon decisions of the Board of Tax Appeals in consolidated cases.

Unit 6: Reviews for final action the recommendations of the field divisions which are accompanied by signed agreements as to the tax liability, all cases (single or consolidated) involving features of insurance, claims filed on cases which have been previously closed, information reports of field agents in consolidated income-tax returns filed by affiliated corporations and associated companies not containing features pertaining to natural resources and to railroad and public utilities under the control of the Interstate Commerce Commission.

Unit 7: Reviews for final action the recommendations of the field divisions in cases involving consolidated income-tax returns filed by affiliated corporations and associated companies which have features pertaining to natural resources. Recomputes the tax liability based on the decisions of the Board of Tax Appeals in natural resource cases.

Unit 8: Reviews for final action the recommendations of the field divisions in cases involving returns filed by affiliated corporations, associated companies, and single corporations containing features pertaining to railroad and public utilities under the control of the Interstate Commerce Commission. Recomputes the tax liability based upon decisions filed by the Board of Tax Appeals in such cases.

Conference unit: This unit consists of carefully selected experienced employees who confer with taxpayers or their representatives on questions arising during the conduct of the audit with a view to their settlement.

Review unit: This group consists of carefully selected experienced employees who review certain types of audit work for the purpose of insuring a correct application of the law and regulations and of obtaining uniformity in the handling of cases.

Travel unit: This is a small group whose duty it is to make the necessary examinations in the field of a limited number of the huge aggregations of operating corporations controlled by holding companies which file the larger consolidated returns and which operate properties in widely scattered sections of the country.

Valuation division.—The valuation division was established July 1, 1930, and is composed of five sections—appraisal, mining, oil and gas, timber, and securities—with a total personnel of 136. The division

acts whenever necessary in an advisory capacity in technical matters relating to depreciation, depletion, obsolescence, and inventories. The particular work of the different sections is as follows:

Appraisal section: Determines the values of industrial plants, such as factories, power plants, shipyards, etc., together with their machinery and equipment. It also values real estate, buildings, patents, leases, royalties, and other assets for the purpose of determining profit or loss on sale, or for the determination of depreciation rates and allowable depreciation on property or machinery and equipment subject to exhaustion; and it computes losses due to changes of business conditions, obsolescence, storms, and other agencies which affect useful life.

Mining section: Appraises natural resources properties, such as mines yielding gold, silver, copper, iron, lead, zinc, coal, deposits of clay, sand, granite, limestone, and sulphur, for the determination of depletion and profit or loss on sale. It estimates ore reserves and computes allowable depletion and depreciation deductions for mining properties.

Oil and gas section: Values oil and gas properties, including lands, leases, royalties, contracts, plants, equipment, patents, processes, etc.; determines the quantity and rate of exhaustion of oil and gas deposits and the rate of depreciation of equipment for producing, transporting, storing, refining, and marketing oil and gas products; computes depletion, depreciation, and the amortization of undeveloped leaseholds, etc.; and applies special laws and rulings peculiar to oil and gas cases.

Timber section: Appraises timber, timberlands, timber leases, turpentine leases, power sites, riparian rights, water-power leases, owned or operated by public utilities and pulp and paper manufacturing corporations; estimates timber reserves and computes the allowable depletion incident to the cutting thereof, and the allowable depreciation and obsolescence on sawmill, sawmill machinery, pulp and paper manufacturing plants and equipment, and public utilities.

Securities section: Values listed and unlisted securities, evidences of indebtedness, and acts on questions related to those values as they affect the taxable income of individuals, partnerships, fiduciaries, estates, and corporations. It computes interest and dividends; allocates dividends, liquidating and otherwise; and determines the status of stockholders of corporations, in reorganizations, mergers, consolidations, and liquidations.

Clearing division.—The proving section received 1,338,944 taxable returns and checked and proved collectors' lists in respect thereof. Nontaxable returns to the number of 990,090 also were handled. Deficiency assessments were listed in 60,303 cases. The section is charged with responsibility for the consideration and adjustment of offers in compromise in penalty and interest cases where fraud is not involved, and during the year closed 3,732 cases of that type. Applications for agreements totaling 124,616 were received in accordance with the provisions of section 606 of the revenue act of 1928. Of this number, 121,680 were scheduled after thorough consideration.

Weekly lists were prepared for each of the 64 collection districts. Upon the release of the 60-day notice the entire records of cases reaching that status are referred to this section, and the control of subsequent acts in respect of such cases is maintained here. Deficiency assessments were listed and interest computed in 60,303 cases.

Claims control section.—This section is charged with the record or control of all claims filed; review of certificates of overassessment, to insure compliance with procedure; the scheduling of certificates of overassessment; checking of schedules after return by collectors of internal revenue, to verify applications of allowances with respect to abatement, credit, or refund; the allowance or other proper adjustment of blanket claims filed by collectors; the computation and allowance of interest on refunds and credits, and the allowance of judgments against collectors, and recommendation for allowance of judgments against the United States, for the recovery of income taxes and interest.

This section received and recorded 41,346 claims filed by taxpayers and collectors. Claims aggregating 44,166 were adjusted during the year, of which 31,317 were allowed in full or in part and 12,849 were rejected in full. Certificates of overassessment totaling 81,135 were reviewed and scheduled. The claims filed by collectors involved refunds to 78,037 taxpayers, of which 74,603 were allowed and scheduled. Schedules of overassessment, approximately 4,247 in number, were prepared and transmitted to collectors of internal revenue and reviewed upon their return. Interest determinations and computations made in connection with refund and credit items numbered 76,736.

Statistical section.—During the fiscal year there was released by the statistical section the complete report "Statistics of Income for 1927," presenting statistical tabulations of the economic data reported on the income-tax returns for 1927 filed by individuals and corporations during 1928 and of the estate-tax returns, irrespective of date of death of decedent, likewise filed during 1928.

There was also released the preliminary report "Statistics of Income for 1928," compiled from the individual and corporation income-tax returns for 1928 filed to August 31, 1929. The complete report from the returns for 1928 was nearing completion at the end of the fiscal year.

From individual returns the data compiled include sources of income and deductions, taxes, exemptions, and credits, classified by size of net income and by States and Territories. In addition, other tabulations are as follows: The number of returns and net income, classified by sex and family relationship; the number of returns by counties and cities; the income from business, by industrial groups; the income from specific sources, such as salaries, business, etc., classified by size; and the interest and principal shown for total and partially tax-exempt Government obligations and the taxes paid other than income tax.

From corporation returns the data compiled include receipts and disbursements in detail and the assets and liabilities of corporations, classified by industrial groups. The number of returns, gross income, net income, and income tax and other items are classified by size of net income or deficit, by industrial groups, and by States and Territories. Certain data are tabulated separately for those corporations which file for a fiscal-year period ending other than December 31. Tabulations are also presented showing the extent to which consolidated returns are filed for affiliated corporations. A tabular summary is included, for both corporations and individuals, of the changes in the tax laws which affect the comparability of the statistical data from year to year.

In addition to the presentation of the financial and economic data contained in the income tax returns and the estate tax returns under review, the report also contains a historical presentation of the income and tax liability reported by individuals and corporations since the inception of the present period of income taxation under the sixteenth amendment to the Constitution, as well as the annual summary of estate tax returns filed for resident and nonresident decedents from September 9, 1916, to December 31, 1928.

In the complete report, "Statistics of Income," compiled from the returns for 1928, these data are shown for 4,070,851 individuals, whose aggregate statutory net income was \$25,226,326,912, with tax liability of \$1,164,254,037; and for 495,892 corporations, comprising 268,783 which reported statutory net income amounting to \$10,617,741,157 and tax liability of \$1,184,142,142 and 174,828 which reported no statutory net income; also 52,281 inactive corporations.

Records division—Files section.—The files section controls all individual and corporation returns requiring field examination prior to forwarding them to the appropriate revenue agents or collectors for investigation. All claims are assembled with returns and routed to proper destination for adjustment. After the field investigations are completed, the returns, accompanied by the revenue agents' reports, are transmitted to the files section, where proper notation is made on the control card and the file routed to the appropriate audit section for review.

The section consists of eight subsections, five of which record and control the movement of returns, reports of field investigations, claims, and other documents pertaining to 1924 and subsequent tax years. This work is apportioned to the subsections A, B, C, D, and E, according to a geographical arrangement of the collection districts. These sections handle territory corresponding to that handled by the audit section of the same designation.

Returns for 1923 and prior years are in the custody of subsection F, as are also special files of correspondence and reports and miscellaneous documents filed since the passage of the excise tax act of 1909.

Subsection G furnishes copies of returns, reports, etc., to taxpayers and others, upon a showing of their right to receive such copies; controls returns and files requisitioned by the General Counsel; controls returns where bankruptcy, receivership, or dissolution of the taxpayer is involved.

To subsection H is assigned the coding for files purposes of all returns and the preparation of the record cards for returns to be forwarded to the collectors and agents for further examination. Also in this subsection information returns are attached to the personal returns before forwarding to the field.

After the field investigations are completed the returns, accompanied by the revenue agents' reports, are transmitted to the files section, where proper notation is made on the control card and the file routed to the appropriate audit section for review.

Since moving into the new Internal Revenue Building, the service units of the files subsections have been placed in close contact with the respective audit sections, thus permitting efficient handling of incoming returns and reports, and also relieving the audit sections of the miscellaneous clerical duties incident to the control and closing of returns.

Sorting section.—The three subsections of this section receive and audit returns of income tax paid at source and related claims, assemble returns of information for comparison with income reported on personal returns, and conduct such correspondence as is necessary to secure the proper filing of returns under the withholding and information at the source provisions of the several revenue acts.

Information reports of bond interest to the number of 6,244,000; information reports of dividends, salaries, royalties, etc., paid to individuals resident in collection districts other than that of the payor, to the number of 1,854,951; and miscellaneous information reports from other sources to the number of 136,314 were received and sorted by this section. In addition, 2,100,000 forms indicating the names of persons filing income-tax returns were received and sorted, making a total of 10,335,265 items interalphabetically arranged and compared with the personal returns.

Comparison was made between the information forms and the personal returns, Form 1040, for 1928, on file in Washington, classified as "reviewed." When comparison indicated that the taxpayer had failed fully to account for all his income, the return and related information forms immediately were forwarded to the field for investigation.

Investigation of ownership certificates and information forms showing income paid to nonresident aliens was made. Two hundred and sixty-five letters were mailed to aliens, which, on June 30, 1930, had resulted in the receipt of 69 delinquent personal returns reporting tax liability of \$87,928. These forms were also used in the audit of personal returns of nonresident aliens and in the adjustment of refund and exemption claims. This innovation disclosed much unreported income upon which tax is being proposed.

The section audited all monthly and annual withholding returns, reporting tax paid at source in the amount of \$12,235,498. Additional tax of \$65,495 resulted from the audit of these returns. Through follow-up methods, 462 delinquent annual withholding returns were secured which disclosed further tax, penalties, and interest in the amount of \$91,075.

The section procured a record of and ruled on 1,749 new bond issues of domestic corporations during the past year relative to the liability of the corporations for the payment of tax at source in behalf of their bondholders. Withholding returns will be filed in the future for these issues. Of the 1,749 new issues, 1,701 were held to contain the tax-free covenant.

The section closed 1,317 claims for refund of tax paid at source and reviewed and adjusted 69,122 claims for credit for tax paid at source.

There were mailed 11,268 original dictated letters in reply to taxpayers' inquiries concerning the information and withholding provisions and returns filed thereunder.

Personnel section.—Constant effort has been made to sustain and improve the morale of the employees of the unit. The policy has been followed of affording each member of the force an opportunity to be heard on any question involving his or her interests, and of giving prompt and thorough consideration to the facts presented.

To meet the flow of work in the Income Tax Unit, it is necessary occasionally to detail employees. The rule has been adopted that

no employees may be detailed away from their regular assignment for a period of more than 120 days until all other employees with whom they are in competition (with the exception of those in key positions) have likewise served a proportionate time on detail.

Rules and regulations section.—The rules and regulations section, in performing its primary function of furnishing information on technical and administrative questions, handled 41,731 cases. The inquiries received in the section originated with taxpayers or their representatives, heads of departments, foreign governments, audit divisions, collectors, and revenue agents. In addition to the rulings made by correspondence, numerous questions of income tax law and administration were settled in conference.

Certain classes of Treasury decisions and mimeographs for the information of collectors of internal revenue and internal revenue agents in charge were prepared in the section.

A draft of regulations under the revenue act of 1928, approved May 29, 1928, was prepared during the year.

To this section is delegated the preparation of all income tax forms. During the year many of the forms were revised to correspond with the provisions of the revenue act of 1928 and to provide for greater simplicity.

A subject file is maintained for the Income Tax Unit, making immediately available thousands of rulings, decisions of the Board of Tax Appeals, and court decisions on income tax matters.

Rulings pertaining to income tax were prepared for publication in the Internal Revenue Bulletin.

The section obtained the necessary evidence and prepared rulings in cases involving claims of tax exemption. Under section 231 of the revenue act of 1926 and prior revenue acts, 14 classes of organizations were granted exemption from filing returns and paying income tax. Under section 103 of the revenue act of 1928, exemption is extended to 17 classes of organizations.

Except for certain special cases, the section also performs the administrative work under section 280 of the revenue act of 1926 (sec. 311 of the revenue act of 1928), relating to the liability to income tax of transferees of assets. During the year 994 cases were considered, in 293 of which assessments were made, involving approximately \$4,436,744.03 of additional taxes and 631 transferees. Offers in compromise in 174 of these cases were passed upon.

The rules and regulations section reviewed the evidence in cases under section 220 of the revenue act of 1926 and prior revenue acts (sec. 104 of the revenue act of 1928), relating to accumulation of surplus to avoid surtaxes, with a view to determining whether the section should be invoked.

Service section.—The stenographic subsection of this section furnishes stenographic and typing service for the entire Income Tax Unit and for the Special Advisory Committee. During the year this subsection made 26,676 assignments of stenographers for the purpose of taking dictation. The number of pages typed by stenographers was 1,923,580 and by typists 965,228, a total of 2,888,808.

The power of attorney unit received, reviewed, and recorded 29,800 powers of attorney, granting to duly qualified accountants and attorneys the right to represent specified taxpayers before the unit in controversial cases.

The statistical unit prepared reports of production for the use of executive officers concerned and compiled the monthly, quarterly, and annual statements of the unit.

The special correspondence control unit received, recorded, and controlled 16,193 items of special correspondence received by the unit requiring immediate reply.

Requisitions for supplies, service, and equipment totaling 2,996, originating in the several sections of the unit, were received and handled.

Personnel.—During the year a reduction of 149 employees was made in the personnel in the unit, of which 104 were from the Washington force and 45 from the field. This reduction was made possible as the work has been brought to a more current condition and was accomplished by the unit not being required to fill all vacancies caused by resignation and separation. Following is a tabulation analyzing the changes in personnel which occurred during the year:

	Technical	Clerical	Total
WASHINGTON FORCE			
Personnel close of June 30, 1929.....	900	1,314	2,214
Additions:			
New appointments.....		95	95
Reinstatements.....		5	5
Transferred from field to unit.....	1	2	3
Transferred from other units of bureau.....	16	19	35
Temporary appointments.....		2	2
Transferred from collector's office.....	1		1
Reassigned—clerical to technical.....	10		10
Reassigned—technical to clerical.....		1	1
Total additions.....	28	124	152
Separations:			
Resignations.....	9	53	62
Transferred to other units of bureau.....	22	34	56
Transferred to other Government offices.....	1	63	64
Transferred to field.....	17	17	34
Discontinued and removed.....	2	18	20
Deaths.....	2	2	4
Retired.....	1	1	2
Field office inspectors transferred to field.....	3		3
Reassigned—clerical to technical.....		10	10
Reassigned—technical to clerical.....	1		1
Total separations.....	58	198	256
Personnel close of June 30, 1930.....	870	1,240	2,110
FIELD FORCE			
Personnel close of June 30, 1929.....	2,630	749	3,379
Additions:			
New appointments.....		44	44
Reinstatements.....	36	24	60
Transferred from unit.....	24	11	35
Transferred from other units of bureau.....	15	2	17
Transferred from other Government offices.....		6	6
Reassigned—agent from clerk.....	3		3
Temporary appointments.....		92	92
Resignation canceled.....	1		1
Transferred from field office inspector.....	3		3
Restored to duty.....	2		2
Total additions.....	84	179	263
Separations:			
Resignations.....	81	68	149
Separations (temporary clerks).....		95	95
Deaths.....	21	2	23
Retired.....	3		3
Transferred to other units.....	16	3	19
Discontinued and removed.....	9	1	10
Transferred to bureau.....	1	2	3
Appointed internal revenue agent.....		3	3
Transferred to other Government offices.....		3	3
Total separations.....	131	177	308
Personnel close of June 30, 1930.....	2,583	751	3,334

Special Advisory Committee

The work of the Special Advisory Committee over a period of approximately three years has proved conclusively the contention of the Bureau of Internal Revenue that Federal taxation is a matter of administration and not litigation.

At the close of the fiscal year ended June 30, 1926, there were pending before the Board of Tax Appeals more than 20,000 appeals. The number of new appeals filed was considerably in excess of the number disposed of. To meet the situation, there was adopted in 1927 an aggressive settlement policy, particularly with respect to cases which appeared destined for litigation rather than settlement through administrative processes. The activities of the committee in this direction have been orderly, with the settlement procedure given effect so that the result in each case disposed of by the committee shall have been consistent with the proven facts and the law thereto applicable, with every endeavor to maintain the completed work on the highest possible standard of excellence. The results of the committee's intensive efforts in this direction are shown by the fact that cases comprising 16,230 docket numbers which had been carried to the Board of Tax Appeals were recommended for closing by the committee up to June 30, 1930. Following negotiations with the petitioners, settlements were obtained by the committee in 9,840 or 60.6 per cent in such cases.

The committee during the same period also considered to a conclusion 4,305 cases while such cases were in the 60-day status. Settlements, following negotiations with taxpayers or their counsel, were effected in 2,355 of these cases, together with 897 cases considered and closed without appeals, or a total of 3,252 60-day cases closed without petitions for appeals, representing 75.54 per cent closed without appeal.

In addition to the above, the committee considered to a conclusion 236 miscellaneous cases, representing 417 tax years, of which number, 184, involving 333 tax years, or 78 per cent, were recommended for settlement.

The above figures show that a total of 20,771 cases, representing 33,786 tax years, were considered by the committee within the period stated, and that settlements were effected in 13,276, or 63.9 per cent, of the cases considered to a conclusion.

This remarkable record may be attributed principally to the privileges that are granted taxpayers to present for consideration all data bearing on their cases without fear of technical objections which might arise if the case proceeded to hearing before the board, and it has been found in many cases that such documentary evidence proves a determining factor in the settlement thereof.

The committee, from the date of its establishment, began furnishing the Income Tax Unit with copies of all approved recommendations prepared on cases handled. At the beginning of the fiscal year the committee commenced the use of analysis sheets to be prepared on each case handled, which show the reasons for the committee's action and whether or not said action affirms, modifies, or reverses the unit's action as set forth in deficiency letters. It was felt that the information obtained from these sheets might be used to show, at least in part, the influence the work of the committee has had on the work of

the unit in the preparation and mailing of deficiency letters. This data may be summarized as follows:

Analysis of reasons for committee's action

Basis for committee action	Prior action affirmed issues	Prior action modified issues	Prior action reversed issues	Total issues
(a) Adjustment of mathematical errors.....	18	55	36	109
(b) Additional evidence submitted.....	706	1,634	686	3,026
(c) Determination of facts.....	2,403	913	457	3,773
(d) Application of law and regulations.....	1,804	437	390	2,631
(e) Application of subsequent rulings or decisions.....	287	125	253	665
Total issues.....	5,218	3,164	1,822	10,204

Statistics of the committee show that, to date, the Board of Tax Appeals, has sustained the bureau in 71.61 per cent of total deficiencies involved in cases recommended for defense by the committee on cases heard on their merits and decided by the board. Of the remaining 28.39 per cent of total deficiencies not affirmed by the board, it is found in part that the board's decision covers issues which have not been acquiesced in by the commissioner on prior cases and issues raised before the board not raised before the committee.

The work of the Special Advisory Committee from August 1, 1927, to June 30, 1930, as regards proposed deficiency taxes and the amounts recomputed, is summarized as follows:

Report of work of the Special Advisory Committee from August 1, 1927, to June 30, 1930

	Deficiency proposed	Deficiency recomputed	Deficiency decreased	Per cent of decrease
All cases.....	\$320,478,143.94	\$212,832,305.75	\$107,645,838.19	34.00
Agreement and changes recommended.....	198,208,310.28	88,234,605.74	109,973,704.54	55.00
No change defense cases.....	122,269,833.66	124,597,699.01	34,712,405.78	28.39

	Number of dockets plus 60-day and miscellaneous cases	Deficiency proposed (per case)	Deficiency recomputed (per case)	Deficiency decreased (per case)
All cases.....	20,771	\$15,429.11	\$10,246.61	\$5,182.50
Agreement and changes recommended.....	13,095	15,136.18	6,738.04	8,398.14
No change defense cases.....	7,676	15,928.85	11,406.65	4,522.20

¹ Tabulation shown for the reason that the board to date has sustained the committee in the amount of 71.61 per cent of total deficiencies involved in cases recommended for defense.

During the ensuing fiscal year the committee will be given additional jurisdiction of cases involving law issues and the questions involved in the settlement of estate tax cases which have been appealed to the Board of Tax Appeals. This is in line with the commissioner's policy of concentrating the settlement work of the bureau in one organization. Heretofore the committee's jurisdiction has been confined to considering proposals for settlement of cases involving questions of fact or mixed questions of law and fact. Under the proposed plan such limitation will be removed and cases involving strictly

issues of law and questions involving estate taxes, heretofore submitted to the review division of the office of the General Counsel, will be referred to this committee for consideration of proposals for settlement as submitted by taxpayers.

The work of the Special Advisory Committee from July 1, 1929, to June 30, 1930, follows:

Report of work of the Special Advisory Committee from July 1, 1929, to June 30, 1930

	Appeals filed with board		60-day letters		Miscellaneous	
	Number of cases	Tax years	Number of cases	Tax years	Number of cases	Tax years
On hand July 1, 1929.....	5,699	10,441	304	377	37	81
60-day appeal filed.....	253	345				
Received to June 30, 1930.....	5,533	7,917	755	1,197	165	282
Total.....	11,485	18,703	1,059	1,574	202	363
Disposed of:						
Closed by agreement.....	2,797	4,469	311	417	58	98
Closed, no appeal filed.....			183	249		
Changes recommended, agreement not yet filed.....	59	102	1	1	4	9
No change.....	1,751	2,835	31	37	5	9
Total.....	4,607	7,406	526	704	67	116
No action.....	786	1,310	186	372	43	60
Returned.....	14	25	9	20	1	1
60-day appeal filed.....			253	351		
Total.....	800	1,335	448	743	44	61
On hand June 30, 1930.....	6,078	9,962	85	127	91	186

RECAPITULATION

Disposed of during period	Cases	Tax years
Appeals.....	4,607	7,406
60-day cases.....	526	704
Miscellaneous.....	67	116
Erroneously referred to committee.....	1,292	2,139
Total.....	6,492	10,365

	Appeals	60-day letters	Miscellaneous
	Per cent	Per cent	Per cent
Closed by agreement.....	61	59	87
Closed, no appeal filed.....		35	
Changes recommended, agreement not yet filed ¹	1		6

	Appeals	60-day cases
Deficiency proposed on cases recommended for settlement.....	\$44,551,867.90	\$3,943,802.12
Deficiency recomputed on cases recommended for settlement.....	20,076,262.42	2,482,789.94
Deficiency decreased.....	24,475,605.48	1,461,012.18
Percentage of decrease.....	55	37
Deficiency proposed on all cases handled.....		\$76,204,422.86
Deficiency recomputed on all cases handled.....		52,595,671.55
Deficiency decreased.....		23,608,751.31
Per cent of decrease.....		31

¹ Not included in cases settled by agreement.

Miscellaneous Tax Unit

The Miscellaneous Tax Unit is charged with the administration of all taxes other than income taxes. The unit is composed of three divisions, namely, estate tax division, miscellaneous division, and tobacco division, and an appeals and review section which is attached to the office of the deputy commissioner in charge. The personnel of the unit was reduced during the year, principally in the miscellaneous division, due to the completion of the work in connection with repealed taxes, and to a lesser extent in the estate tax field force, due not only to the increase of the specific exemption of estates from \$50,000 to \$100,000, as provided in the revenue act of 1926, but also to more efficient methods employed in the field work by way of the elimination of unnecessary details in the investigation of cases and preparation of reports. The work of the divisions is practically on a current basis. The changes which occurred in personnel and pay rolls and in tax collections are shown in the following tables, while the accomplishments and status of the work are shown under the section and division headings which follow.

Personnel and pay roll.—Personnel and annual pay rolls of the Miscellaneous Tax Unit as of June 30, 1929, and June 30, 1930, are shown in the following table:

Division	Personnel			Pay roll		
	1929	1930	Increase (+), decrease (—)	1929	1930	Increase (+), decrease (—)
Executive office.....	14	15	+1	\$48,240	\$50,280	+\$2,040
Estate tax division.....	89	93	+4	210,660	223,020	+12,360
Miscellaneous division.....	103	72	—31	215,700	148,380	—67,320
Tobacco division.....	75	71	—4	145,440	137,440	—8,000
Total.....	281	251	—30	620,040	559,120	—60,920
Estate tax, field ¹	177	170	—7	655,500	660,100	+4,600
Grand total.....	458	421	—37	1,275,540	1,219,220	—56,320

¹ The field deputies and agents assigned to investigation of taxes other than estate tax are not attached to this unit.

Taxes collected.—The following comparative statement shows the amounts of the different taxes collected for the years ended June 30, 1929 and 1930:

Class of tax	Fiscal year		Increase (+), decrease (—)
	1929	1930	
Estate tax.....	\$61,897,141.48	\$64,769,625.04	+\$2,872,483.56
Miscellaneous stamp taxes.....	67,796,924.81	81,659,665.84	+13,862,741.03
Sales taxes.....	23,039,860.51	17,096,149.02	—5,943,711.49
Delinquent repealed taxes.....	5,956,295.57	2,367,229.49	—3,589,066.08
Spirits-narcotic taxes.....	13,382,064.50	12,283,950.07	—1,098,114.43
Tobacco taxes.....	434,444,543.21	450,339,060.50	+15,894,517.29
Total.....	606,516,830.08	628,515,679.96	+21,998,849.88

Appeals and review section.—The appeals and review section holds hearings in cases arising under the various tax laws administered by the Miscellaneous Tax Unit, renders on request from the heads of divisions opinions on law questions arising in connection with the administration of such tax laws, and reviews the action taken by the divisions on all claims for refund or abatement allowed for amounts in excess of \$500. The majority of the hearings are held in connection with estate taxes, although a large number involve the various excise taxes, such as documentary stamp, sales, and taxes on admissions and dues, etc. During the year the appeals and review section held 497 hearings, prepared 516 formal opinions on cases in which hearings had been held or on which formal opinion had been requested by heads of divisions, and reviewed 4,101 claims for refund and abatement and estate and gift tax cases resulting in certificates of overassessment.

There were 34 cases on hand at the close of the year awaiting hearings scheduled for future dates; 29 cases in the hands of members of the section awaiting further evidence from taxpayers; 10 cases in the hands of members awaiting supplemental reports from the field; 24 cases under consideration where all evidence had been submitted; and 6 cases finally acted upon, which awaited attention of the securities section of the bureau.

There were four members in this section during the fiscal year, the same number as during the preceding year, and the work performed has been substantially the same. Cases have been disposed of as expeditiously as possible after final submission, and taxpayers have been required to submit additional evidence or briefs promptly. Every effort has been made to dispose of cases finally, so that further review would not be necessary either by the Board of Tax Appeals or the courts.

Estate-tax division.—The estate-tax division is responsible for the administration of the estate tax imposed by Title III of the revenue act of 1926 as amended by Title II, Part I, of the revenue act of 1928, and the disposition of cases involving estate and gift taxes under repealed statutes.

There was no Federal legislation enacted during the year affecting estate taxes.

Collections.—Estate-tax collections amounted to \$64,769,625.04, compared with \$61,897,141.48 for 1929. The anticipated decrease in estate-tax collections as additional States absorbed the full 80 per cent credit allowable under the law failed to materialize this year, due to increases in values of gross estates generally and the discharge of a great percentage of back taxes through stipulation and final agreement. The five States showing the largest estate-tax collections were New York, \$19,622,876.81; Pennsylvania, \$6,082,388.61; California, \$5,491,271.16; New Jersey, \$5,346,648.27; and Illinois, \$5,114,673.89.

Returns.—There were filed during the year 10,308 estate-tax returns, showing tax of \$39,024,268.66, compared with 9,719 such returns showing tax of \$26,161,918.60 in 1929. Each estate-tax return is investigated as promptly in the field as conditions permit. The estate-tax field force operating under the direction of the deputy commissioner through internal-revenue agents in charge, with a 4 per cent reduction in personnel, submitted 10,092 estate-tax major reports during the year, compared with 9,482 such reports in 1929. At the

close of the year there were 2,768 returns awaiting investigation in the field, compared with 3,501 in 1929. The number of returns audited during the year was 13,949, compared with 12,970 in 1929. Tentative deficiency estate taxes determined in these cases amounted to \$42,099,666.11. There were 1,206 cases awaiting audit at the close of the fiscal year.

Protests.—In respect to deficiency tax determinations as a result of field investigation and office audit, there were 80 protest letters pending at the beginning of the year and 1,898 were received. There were 1,854 such letters disposed of, involving \$25,048,030.88, of which \$13,474,767.72 was rejected and \$11,573,263.16 was allowed, leaving 124 letters on hand at the close of the year. Deficiency estate taxes assessed amounted to \$20,169,289.96.

During 1930 there were 178 final closing agreements with estate-tax payers approved by the Secretary of the Treasury under section 606 of the revenue act of 1928, and 240 estate-tax cases were adjudicated by the Board of Tax Appeals.

Claims.—The status of claims is shown in the following table:

	Estate-tax claims					
	Refund		Abatement		Uncollectible	
	Num- ber	Amount	Num- ber	Amount	Num- ber	Amount
On hand July 1, 1929.....	360	\$13,643,787.10	185	\$990,413.61	13	\$3,531.27
Received.....	1,193	8,070,346.20	3,121	21,145,148.99	55	38,240.35
Allowed.....	970	¹ 6,465,403.70	3,146	² 33,620,602.59	39	26,780.18
Rejected.....	200	6,502,703.46	28	44,273.44	1	50.00
On hand June 30, 1930.....	383	10,290,759.31	132	543,780.91	28	14,941.44

	Gift-tax claims			
	Refund		Abatement	
	Num- ber	Amount	Num- ber	Amount
On hand July 1, 1929.....	31	\$305,760.74		
Received.....	22	161,712.36	2	\$1,428.15
Allowed.....	22	³ 120,874.27	2	⁴ 42,773.09
Rejected.....	23	248,540.63		
On hand June 30, 1930.....	8	126,990.36		

¹ Includes \$1,093,465.50 interest and \$451,267.67 allowed in 618 cases as overassessments without claims.

² Includes \$12,073,094.34 allowed in 1,482 cases as overassessments without claims.

³ Includes \$24,735.84 interest and \$4,196.32 allowed in 6 cases as overassessments without claims.

⁴ Includes \$41,344.94 allowed in 4 cases as overassessments without claims.

Included in the amounts of estate-tax and gift-tax refund claims allowed are 22 estate-tax judgment claims, amounting to \$710,062.36. Included also are refunds of \$69,987.88 without interest under the provisions of section 325 of the revenue act of 1926.

Claims allowed in excess of \$75,000 and reported to the Joint Committee on Internal Revenue Taxation during the year were as follows: Ten estate-tax claims for refund of \$2,704,562.57, on which \$595,086.62 interest was allowed.

Problems involved.—Claims and protests filed during the year were concerned with questions of transfers; of credits for State inheritance and estate taxes; of taxable life insurance; of the constitutionality of the jointly owned property provisions of the law; of deductions for additional administrative charges; gifts to charities; and previously taxed property. The particular problems of both office and field dealt with the legal phases of taxation upon property, claims to property, and interest therein, together with the valuation of such properties, claims, and interests which are transferred into the possession of others by the event of the death of the person whose estate becomes subject to the Federal estate tax law.

In the past year closer cooperation between certain State and Federal tax officials in determining the correct estate tax has been brought about, principally through the natural interest of the State authorities in the credit provisions of the Federal estate-tax law. Some States have found the estate tax regulations, affording the possibility of joint field investigations by Federal and State agents, to be of great assistance in their own problems, and unquestionably the Federal agents have profited similarly in their own investigational work. Jointly conducted work of this character in which the interests of the taxpayer are affected by an identical taxation system of two different governments must also benefit the taxpaying estate, since it is thereby assured of a definitely fixed and final determination of the taxes of both the Federal and State Governments in a comparatively brief time, with a consequent lessening of the expenses necessary to protect the rights of the estate in the event of the assertion of unwarranted taxes by either taxing authority.

Statistics.—Statistical data for the 1929 returns, showing in comparative and classified form statements of total amounts of assets included in gross estates, total amounts of deductions and credits, total net amounts taxed, and total of resulting tax, were compiled for publication in the bureau's report "Statistics of Income for 1928." These statistics are limited strictly to returns as filed and not as changed by audit and investigation.

Files.—The files on June 30, 1930, contained 176,244 estate-tax cases and 2,652 gift-tax cases.

Miscellaneous division.—The miscellaneous division is responsible for the administration of taxes imposed by the revenue act of 1926, as amended by the revenue act of 1928, on admissions and dues and on the sale of pistols and revolvers, and of stamp taxes on the issue, sale, and transfer of stock, on sales of products for future delivery, on bonds of indebtedness, passage tickets, playing cards, and insurance policies issued by foreign corporations on property in the United States. This division is also responsible for the administration of the stamp and special taxes imposed under old statutes on oleomargarine, adulterated butter, renovated butter, mixed flour, filled cheese, white phosphorus matches, and cotton futures, and the disposition of cases involving taxes repealed by the revenue act of 1928 and prior revenue acts, including the capital-stock tax, tax on sales of automobiles, motor cycles, automobile parts and accessories, on jewelry, cereal beverages, and on the use of foreign-built boats. Its work includes assessments and compromises of all taxes administered in the Miscellaneous Tax Unit; the computation of interest and the scheduling of all refund, abatement, and uncollectible claims, and all

certificates of overassessment for the entire unit; and scheduling abated items covered by accepted offers in compromise; also work of internal revenue character in connection with spirits, wines, fermented liquor, and narcotic taxes not allocated to the Bureau of Prohibition.

Collections.—Total collections of taxes under the administration of the miscellaneous division amounted to \$113,406,994.42 for the year, compared with \$110,175,145.39 for 1929. Miscellaneous stamp and special tax collections for the year amounted to \$81,659,665.84, an increase of \$13,862,741.03, or approximately 20 per cent in excess of the amount collected for the year 1929. This increase is due primarily to tax collected on the increasing issue of capital stocks and bonds and the continued volume of trading on the various stock exchanges.

Taxes amounting to \$22,611,274.96 were collected on bonds executed by corporations, capital-stock issues, passage tickets, and foreign policies of insurance on property in the United States, as compared with \$17,868,372.17 for the preceding fiscal year. The tax on the transfer of stock during 1930 amounted to \$46,698,226.86, compared with \$37,595,927.33 for 1929, while the taxes on the sale of produce for future delivery netted \$3,599,875.58, as compared with \$3,333,427.14 for the preceding year. Taxes amounting to \$4,819,292.50 were collected on playing cards, a decrease of \$556,511.70 since 1929. Oleomargarine special and stamp taxes collected during the year amounted to \$3,919,387.75 compared with \$3,611,153.44 for 1929, an increase of approximately 8.5 per cent. A total of \$11,608.19 stamp and special taxes was collected on adulterated butter, renovated butter, mixed flour, and filled cheese, compared with \$12,240.53 from the same sources during the previous year. The tax on dues and initiation fees amounted to \$12,521,091.52, an increase of \$1,275,836.87 compared with 1929. This increase is attributed to growth in the number of clubs and in club memberships. The tax collected on admissions amounted to \$4,230,667.99, a decrease of \$1,852,387.83 compared with 1929, which is probably due to reductions below the taxable amount of prices of admission to places of amusement. Taxes on pistols and revolvers amounting to \$344,389.51 were collected during the year, compared with \$165,684.14 in 1929, an increase of \$178,705.37. Collections of delinquent taxes on automobiles, etc., amounted to \$2,320,262.83, and of capital-stock tax to \$46,966.66, decreases of \$3,225,603.07 and \$5,909,328.91, respectively, compared with the previous year. These taxes were repealed by the revenue acts of 1928 and 1926, respectively. Collections from distilled spirits, fermented liquor, and narcotic taxes for the year amounted to \$12,283,950.07, a decrease of \$1,098,114.43 compared with 1929.

Claims.—Adjustment of claims by the miscellaneous division is shown in the accompanying table. Interest amounting to \$371,162.10 was allowed on refunds, compared with \$1,033,885.65 allowed in 1929. There were only 222 refund and redemption claims, involving \$569,294.62, reopened during the year, as compared with 715, involving \$2,025,914.44, for 1929. This decrease in the number of claims reopened, as well as in the amount of interest allowed, is due largely to the promulgation of Treasury Decision 4235, dated October 23, 1928, which limits the time within which claims disallowed prior to May 29, 1928, may be reopened.

	Refund		Redemption		Abatement		Uncollectible	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Sales taxes:								
On hand July 1, 1929.....	231	\$1,778,954.53			62	\$1,691,184.42	94	\$25,242.58
Received.....	945	1,471,647.85			486	591,691.76	513	161,671.26
Reopened.....	77	347,422.70			16	72,736.85	1	12.17
Allowed.....	796	1,230,646.31			274	328,777.09	543	178,956.15
Rejected.....	275	1,340,827.92			111	1,850,610.83	5	6,640.49
On hand June 30, 1930.....	182	1,026,550.85			179	176,225.11	60	1,329.37
Miscellaneous stamp:								
On hand July 1, 1929.....	13	109,315.35	359	\$76,663.80	48	283,620.31	5	16,708.77
Received.....	179	378,238.25	3,330	1,273,359.33	169	597,083.18	105	61,026.03
Reopened.....	3	31,006.00	10	9,827.57	1	877.50		
Allowed.....	129	75,574.90	2,871	345,379.98	138	126,376.94	94	57,754.15
Rejected.....	37	380,206.88	493	908,449.36	35	390,067.38	1	7.50
On hand June 30, 1930.....	29	62,777.82	335	106,021.36	45	365,136.67	15	19,973.15
Spirits-narcotic:								
On hand July 1, 1929.....	39	8,237.55	24	1,009.82	23	33,379.47	5	3,706.61
Received.....	428	38,582.20	165	8,860.26	495	699,029.94	24	230,909.46
Reopened.....					2	5,765.98		
Allowed.....	417	22,094.83	146	3,024.43	356	609,091.46	22	230,815.64
Rejected.....	19	14,786.70	21	6,350.44	27	63,918.22	5	3,099.57
On hand June 30, 1930.....	31	9,938.22	22	495.21	137	65,165.71	2	700.86
Capital-stock tax:								
On hand July 1, 1929.....	114	289,914.16			80	75,977.55	32	7,897.88
Received.....	248	1,577,649.47			30	9,868.40	102	16,680.90
Reopened.....	132	181,038.35			6	1,004.00		
Allowed.....	332	340,053.20			94	72,464.45	129	23,379.78
Rejected.....	139	1,692,098.04			20	10,009.50	2	1,123.00
On hand June 30, 1930.....	23	16,450.74			2	4,376.00	3	76.00
Total claims:								
On hand July 1, 1929.....	397	2,186,421.59	383	77,673.62	213	2,084,161.75	136	53,555.84
Received.....	1,800	3,466,117.77	3,495	1,282,219.59	1,180	1,897,673.28	744	470,287.65
Reopened.....	212	559,467.05	10	9,827.57	25	80,384.33	1	12.17
Allowed.....	1,674	1,668,369.24	3,017	348,404.41	862	1,136,709.94	788	490,905.72
Rejected.....	470	3,427,919.54	514	914,799.80	193	2,314,605.93	13	10,870.56
On hand June 30, 1930.....	265	1,115,717.63	357	106,516.57	363	610,903.49	80	22,079.38

Manufacturers' excise tax.—There were 103 sales-tax credit cases, totaling \$7,090,210.26, on hand at the beginning of the year, and 365 cases, amounting to \$25,168.77, were received; 134 cases, aggregating \$3,184,133.62, were disposed of, leaving on hand 334 cases, amounting to \$3,931,245.41. There have been submitted to date, as a result of the refund and credit authorized by the revenue act of 1928, in respect to automobiles, automobile bodies and chassis, and motor cycles, held by dealers and intended for sale on the date the tax was repealed, 49,308 inventory schedules, aggregating \$8,276,662.35. These inventories disclosed that dealers had on hand when the tax was repealed 303,638 complete automobiles, 9,947 bodies, 707 chassis, and 1,341 motor cycles.

Capital-stock tax.—There were received during the year 375 delinquent capital-stock tax returns, involving \$7,542, all of which were examined and closed. This tax was repealed, effective July 1, 1926.

Mail and conferences.—During the year there were received 51,667 letters, 154,450 forms, and 121 checks, and there were sent out 12,948 letters, 25,576 forms, and 119 checks; 576 conferences were held with taxpayers and their representatives.

Assessments.—A total of \$205,228,270.59, representing 201,592 items, was approved by the commissioner on miscellaneous assessment lists, which embrace assessments of all internal-revenue taxes except those administered by the Income Tax Unit. These lists carried \$30,723,223.76, representing 20,883 additional assessments, resulting from office audit and field investigations. The amount of interest paid and assessed on the miscellaneous tax lists totaled \$2,670,836.53.

Offers in compromise.—On July 1, 1929, there were on hand 3,390 offers in compromise, amounting to \$652,242, which had been submitted in settlement of liabilities incurred in connection with sales, tobacco, capital stock, estate, gift, spirits, narcotics, and miscellaneous stamp and special taxes. There were 22,100 offers received during the year, aggregating \$1,758,257.98. Of these 25,490 offers, involving \$2,410,499.98, to be accounted for, 22,006, amounting to \$1,928,369.34, were accepted; 569, involving \$76,720.42, were rejected; and 45, in the amount of \$6,534.13, were withdrawn, making a total of 22,620 offers, amounting to \$2,011,623.89, disposed of during the year. The number of offers on hand awaiting additional evidence and consideration at the close of the year was 2,870, aggregating \$398,876.09.

Oleomargarine.—There were produced during the year 17,102,771 pounds of colored and 332,020,954 pounds of uncolored oleomargarine, compared with 16,305,863 pounds of colored and 316,815,588 pounds of uncolored oleomargarine in 1929, an increase of 4.88 and 4.80 per cent, respectively. (See pp. 172 to 175 for additional statistics.)

On July 1, 1929, there were 67 oleomargarine manufacturers in business. Seven new factories commenced business during the year and four closed, leaving 70 in business on June 30, 1930. There were 24,793 manufacturers' and wholesale dealers' returns received and 22,106 were examined during the year.

For the fiscal year 1930, 2,030,752 pounds of colored oleomargarine were withdrawn free of tax for export, compared with 2,142,060 pounds during the preceding year. There were withdrawn free of tax for use in the United States 1,468,186 pounds of colored oleomargarine during the fiscal year 1930, compared with 1,268,052 pounds the preceding year.

There was a marked decrease in the manufacture and sale of so-called colored cooking compounds following the decision on August 5, 1929, of the United States District Court at Kansas City, Mo., to the effect that one of these shortening compounds was made in imitation or semblance of butter and subject to tax as oleomargarine under the act of August 2, 1886, as amended. Following this decision, all collectors of internal revenue were directed to notify the manufacturers of these so-called colored cooking compounds that it was the purpose of the Government to put such manufacturers on the same footing as any other manufacturer of oleomargarine and that all wholesale and retail dealers selling these products were to be held subject to the special tax as dealers in colored oleomargarine.

Attempts of several manufacturers of these compounds to restrain the collection of the tax through injunction proceedings have failed with the exception of an injunction granted by the United States District Court, Jacksonville, Fla., on or about March 5, 1930. An appeal in this case was taken by the defendant collector, Jacksonville, Fla., and when the appeal was allowed the district judge suspended operation of the injunction decree, pending the appeal. The United States Circuit Court of Appeals for the Eighth Circuit affirmed the judgment of the District Court of the United States for the Western District of Missouri, above mentioned, under date of May 28, 1930.

The opinion of the bureau that under the law and regulations these products were taxable as oleomargarine has therefore been

upheld by the courts, with the result that the sale of such products has practically ceased.

Adulterated butter.—The adulterated-butter law yielded \$2,045.85. There were but two registered manufacturers of adulterated butter engaged in business during the year. The stamp tax collected on adulterated butter amounts to but little, for the reason that practically the entire production is removed free of tax for export.

Process or renovated butter.—Six manufacturers of process or renovated butter, who were in business during the year, produced a total of 1,749,713 pounds of process or renovated butter, compared with 3,040,895 pounds in 1929. The revenue derived from this source totaled \$4,572.50, compared with \$7,890 collected in 1929.

Mixed flour.—Seventeen makers, packers, or repackers of mixed flour engaged in business during the year made, packed, or repacked a total of 18,250,413 pounds of mixed flour, compared with 12,160,366 pounds in 1929. The mixed-flour law yielded a total of \$4,989.84, compared with \$3,380.70 in the preceding year.

Filled cheese and white phosphorus matches.—There were no registered manufacturers of filled cheese or white phosphorus matches in business during the year and no tax was collected from this source.

Playing cards.—There were 78 manufacturers, repackers, or importers of playing cards registered during the year. They manufactured, repacked, or imported a total of 50,882,172 packs of cards, compared with 66,122,354 packs for 1929. The tax on playing cards amounted to \$4,819,292.50, compared with \$5,375,804.20 in 1929.

Spirits and narcotics.—There was no legislation affecting spirits or narcotic taxes during the year. Collections of spirits and fermented liquor taxes show a decrease of \$1,081,460.79 compared with the previous year, while narcotic taxes show a decrease of \$16,653.64.

Tobacco division.—The tobacco division is responsible for the administration and enforcement of the laws dealing with the manufacture, sale, tax-payment, and exportation of tobacco, snuff, cigars, and cigarettes, and the purchase and sale of leaf tobacco, embraced in sections 3355 to 3406, Revised Statutes, and subsequent acts of Congress, the tax on cigarette papers and tubes under Title IV of the revenue act of 1926, and the withdrawal of tobacco products free of tax for use of the United States under section 3464, Revised Statutes.

Collections.—Collections from tobacco taxes continue their steady upward trend, amounting to \$450,339,060.50 for the year, a new high level. The total collections show an increase of \$15,894,517.29, or 3.66 per cent, compared with 1929; they represent more than 71 per cent of the miscellaneous internal revenue in the fiscal year 1930 and exceed total internal revenue receipts from all sources for any year prior to 1916. Collections from taxes on small cigarettes established another record, amounting to \$359,816,274.69, which is 79.9 per cent of the total tobacco taxes collected and an increase of \$17,864,723.47, or 5.22 per cent, compared with the previous year. An increase of \$144,359.59 is recorded in the collection of taxes on cigarette papers and tubes, which amounted to \$1,323,885.12 for the year. The taxes collected on chewing and smoking tobacco during the year declined from \$61,159,178.09 in 1929 to \$60,098,186.23 in 1930. The tax collected on snuff amounted to \$7,542,105.43, an increase of \$415,196.44 compared with 1929. Collections from the taxes

on large cigars for the year amounted to \$21,141,015.19, a decrease of \$1,407,552.40 compared with 1929.

North Carolina led all States in the collection of tobacco taxes, with receipts of \$256,729,938.33, or 57 per cent of the total collections. Virginia comes next, with \$77,598,461.52, or 17.23 per cent, followed by New Jersey, with \$20,592,005.73; Kentucky, \$16,092,218.04; New York, \$15,090,231.68; California, \$13,668,198.88; and Ohio, \$11,412,226.10. A total of \$411,183,280.28, or 91.3 per cent of the total collections of tobacco taxes for the year, was collected in the States named.

Production; leading States.—The leading States in the manufacture of tobacco products, the production of each such State, and percentage of the total production are shown in the following table:

Kind and State	Quantity manufactured	Per cent	Kind and State	Quantity manufactured	Per cent
PLUG			LARGE CIGARS		
	<i>Pounds</i>			<i>Number</i>	
Total, United States.....	96,744,046	100.00	Total, United States.....	6,518,533,042	100.00
North Carolina.....	48,746,863	50.39	Pennsylvania.....	2,294,015,529	35.19
Missouri.....	36,912,688	38.15	New Jersey.....	797,679,423	12.24
Total.....	85,659,551	88.54	Florida.....	617,572,255	9.47
TWIST			New York.....	576,837,079	8.85
Total, United States.....	8,187,608	100.00	Ohio.....	446,907,235	6.86
Missouri.....	3,774,085	46.10	Virginia.....	376,718,980	5.78
Kentucky.....	2,227,901	27.21	Michigan.....	289,233,421	4.44
Tennessee.....	1,980,853	24.19	Total.....	5,398,963,922	82.83
Total.....	7,982,839	97.50	SMALL CIGARS		
FINE CUT			Total, United States.....	419,880,335	100.00
Total, United States.....	5,555,620	100.00	Virginia.....	312,271,260	74.37
Illinois.....	2,707,126	48.73	Pennsylvania.....	51,293,900	12.22
Michigan.....	1,156,843	20.82	North Carolina.....	36,148,410	8.61
New York.....	691,004	12.44	New York.....	19,234,785	4.58
Ohio.....	529,971	9.54	Total.....	418,948,355	99.78
Kentucky.....	290,306	5.23	SMALL CIGARETTES		
Total.....	5,375,250	96.76	Total, United States.....	122,392,380,846	100.00
SMOKING AND SNUFF			North Carolina.....	75,135,447,675	61.39
Total, United States.....	270,712,616	100.00	Virginia.....	24,045,553,206	19.65
North Carolina.....	78,606,528	29.05	New York.....	7,564,865,643	6.18
Ohio.....	52,579,475	19.43	New Jersey.....	5,747,425,180	4.70
Illinois.....	32,549,145	12.02	California.....	4,800,734,284	3.92
Tennessee.....	18,006,723	6.66	Kentucky.....	3,706,015,330	3.03
Virginia.....	17,768,669	6.57	Total.....	121,000,041,318	98.87
West Virginia.....	12,403,579	4.58	LARGE CIGARETTES		
Kentucky.....	12,247,540	4.53	Total, United States.....	9,952,480	100.00
Total.....	224,161,659	82.84	New York.....	9,075,730	91.19

Cigarette papers and tubes.—The taxes collected on cigarette papers and tubes in 1930 cover 1,282,670 packages of cigarette papers of domestic manufacture and 117,312,536 packages imported and 15,998,000 cigarette tubes. There were removed from the place of manufacture exempt from tax 28,952,334 packages of cigarette papers containing less than 25 papers each and 29,830,250 cigarette tubes for use by cigarette manufacturers in the manufacture of cigarettes and for medicinal purposes.

Statistics.—Data concerning the manufacture and tax payment of tobacco products are shown in Tables 44 to 61 on pages 141 to 170; concerning tax collections in Table 1 on pages 60 to 63, in Table 2 on pages 75 and 76, in Table 3 on pages 82, 84, 86, and 92, and in Table 4 on page 94.

Claims.—The following table indicates the status of tobacco claims:

	Refund		Redemption		Abatement		Uncollectible		Drawback	
	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount
On hand July 1, 1929.....	7	\$176.24	13	\$1,617.53	14	\$3,513.56	4	\$120,248.10	-----	-----
Received.....	36	1,328.66	603	347,125.54	78	6,826.83	3	369.00	84	\$171,693.09
Allowed.....	30	1,094.55	566	326,249.76	70	6,499.00	3	18,587.98	83	170,170.10
Rejected.....	10	280.39	11	10,913.40	17	2,109.75	4	102,030.02	-----	22.99
On hand June 30, 1930.....	3	129.96	39	11,579.91	5	1,731.64	-----	-----	1	1,500.00

¹ In addition, interest in amount of \$21.99 was allowed.

Accounts and Collections Unit

Collection accounting division.—The collection accounting division is charged with the following duties:

The construction of accounting systems for use in collectors' offices; the preparation of instructions to collectors of internal revenue on office and field activities; auditing collectors' revenue accounts current and collectors' special deposit accounts current for offers in compromise, surplus proceeds in distraint sales, and sums offered for the purchase of real estate; issuing internal-revenue stamps; and compiling statistics for officials of the Treasury Department and the public.

The division also is charged with the duty of preparing, in conjunction with the Income Tax Unit, the procedure for the preliminary examination in collectors' offices of about 2,500,000 corporation and individual income-tax returns.

The preparation of the procedure for the intensive audit of the smaller individual returns on Forms 1040-A and a number of the larger individual returns on Form 1040 is also the duty of the collection accounting division.

The activities of the field force of supervisors of accounts and collections and the force of internal-revenue agents on sales and miscellaneous taxes are controlled and directed by this division, under the general supervision of the deputy commissioner. The division is divided into five sections, as follows: Office procedure, field procedure, revenue accounts, statistical, and stamp.

During the fiscal year 1930, the policy of calling on collectors of internal revenue for assistance in connection with the auditing of the larger individual income-tax returns was continued. Approximately 185,000 Forms 1040 for the year 1928 filed in 1929 were assigned to collectors' offices for audit. At the end of the fiscal year 1930 there were 13,559 of these cases remaining on hand in collectors' offices.

During the year the supervisors of accounts and collections submitted 129 reports covering their examinations of the accounts of the various collectors' offices compared with 110 reports submitted

during the fiscal year 1929. Every collector's office was examined at least once, and most of them twice, during the year. The supervisors also installed six new collectors and four acting collectors. Furthermore, these officers made 46 transfers of collectors' offices under renewal bonds.

Collectors of internal revenue during the fiscal year transmitted to the bureau or otherwise disposed of 125,500 claims after having taken the necessary administrative action in connection therewith. The number of claims on hand in collectors' offices as at the end of the fiscal year was 758, compared with 928 as at the close of the previous fiscal year. The number of claims transmitted to the bureau or otherwise disposed of by collectors of internal revenue during the fiscal year 1929 was 135,408. There was, therefore, a reduction in the claims work during the fiscal year 1930 amounting to 9,908 claims.

There was filed in collectors' offices during the fiscal year a total of 5,912,907 tax returns, compared with 5,818,901 tax returns filed during the fiscal year 1929. There were 5,288,373 income-tax returns filed during the fiscal year 1930, compared with 5,199,916 income-tax returns filed during the fiscal year 1929. The increase in the number of all tax returns filed was, therefore, 94,006, and the increase in the number of income-tax returns filed compared with the previous fiscal year was 88,457.

The statistical section, which is charged with the duty of keeping the record of internal-revenue taxes and their final tabulation for incorporation in reports to be issued by the bureau, has issued various monthly comparative statements of internal-revenue receipts for the information of the Secretary of the Treasury, the committees of Congress, and for general release to the public. The statistical section has compiled monthly statements of tax-paid products, including cigars, cigarettes, manufactured tobacco and snuff, colored and uncolored oleomargarine, and playing cards. The quantities of these articles withdrawn for consumption or sale are shown based on the corresponding stamp sales for the month. These statements are considered as particularly valuable to the several trades or industries concerned.

A total of 8,817,283,716 stamps, valued at \$548,026,321.75, was issued to collectors of internal revenue and the Postmaster General, compared with 8,587,114,720 stamps, valued at \$523,786,177.88, issued during the fiscal year 1929.

Internal-revenue stamps returned by collectors of internal revenue and by the Postmaster General, and credited in their accounts amounted to \$2,649,497.93, compared with \$2,848,738.90 for the fiscal year 1929. The returned stamps were of various kinds and denominations, including partly used books and stamps for which there was no sale.

There were four applications allowed for restamping packages from which the original stamps had been mutilated or destroyed.

During the year, a total of 55,680 warrants for distraint was served by deputy collectors of internal revenue, which resulted in the collection of \$33,093,710. An average of 1,588 deputy collectors made a total of 245,151 revenue-producing investigations, including the serving of warrants for distraint. The total amount collected and reported for assessment by field deputy collectors was \$65,524,608.

The average number of investigations made per deputy and the average amount of tax collected and reported for assessment were 156 and \$41,280, respectively.

The special force of internal revenue agents working under the direction of the Accounts and Collections Unit collected and reported for assessment, during the fiscal year 1930, \$1,175,908, an average of \$128,280 per agent.

During the year 148,671 income-tax returns were investigated and 5,863,678 information returns on Form 1099 were verified. At the close of business June 30, 1930, there were outstanding in the 64 collection districts for field investigation 5,025 income-tax returns for 1928 and prior years and 1,530 for the year 1929, making a total of 6,555, compared with a total of 5,726 as of June 30, 1929. On June 30, 1930, there were 11,422 warrants in the hands of the collectors' field forces for collection, compared with 12,781 as of June 30, 1929.

Special attention has been given by collectors of internal revenue to the discovery of the various classes of delinquent taxes. That this work has been highly productive of revenue is evidenced by the fact that the tax collected and reported for assessment as the result of these investigations during the fiscal year 1930 amounted to \$21,130,933. This is by far the largest amount of delinquent tax disclosed for any one year since this office began in 1923 to maintain a classified record of the revenue produced by collectors' field forces.

Collectors' personnel, equipment, and space division.—The division of collectors' personnel, equipment, and space is charged with the consideration and granting of allowances to collection districts covering the employment of personnel and miscellaneous operating expenses and the keeping of adequate records thereof. The division passes upon collectors' requisitions for nonexpendable supplies, mechanical equipment, and office furniture. The procurement of space for collectors' offices and branch offices is also handled by this division.

At the beginning of the fiscal year 1930 there was in the Internal Revenue Collection Service a total authorized force, including collectors, of 5,068 employees, at an annual salary rate of \$10,657,340. At the close of the fiscal year there was a total authorized force, including collectors, of 4,883 employees, at an annual salary rate of \$10,391,480. It will be observed that during the year there was a net reduction of 185 in the total number of positions and \$265,860 in annual salary rate. This reduction in personnel was brought about gradually by devising and inaugurating improved procedures and methods and the more efficient coordination of the work in the various collection districts. The reductions in most instances were made by not filling vacancies occurring on the regular force.

During the year, a total of \$117,235.14 was expended for the employment of temporary help in collectors' offices, compared with \$113,597.44 during the preceding fiscal year, an increase of \$3,637.70.

In administering the personnel of the several collection districts the provisions of the classification act of 1923, the amendatory act of May 28, 1928, and subsequent decisions of the Comptroller General relating thereto have been closely adhered to. The policy has been continued of making all new appointments to positions in the field collection service at the minimum salary rate of the grade, and all applications for positions have been carefully scrutinized with a view

to maintaining the usual high standard of requirement for employment.

During the fiscal year, considerable time and effort have been devoted to the compilation of descriptions of the various classes of positions within the Internal Revenue Collection Service, including statements of their characteristic duties and responsibilities, statements of the minimum qualifications as to education, experience, knowledge, and ability required for a satisfactory performance of the duties and the discharge of the responsibilities attached to such positions, and the salary rates for the various positions. Considerable work also has been accomplished in preparing allocation lists for submission to the Personnel Classification Board in pursuance of the act of May 28, 1928, showing the allocation of all positions in the Internal Revenue Collection Service in accordance with the rules prescribed in section 6 of the classification act of 1923.

During the year the sum of \$289,245.24 was expended for the rental of quarters for collectors' offices and branch offices, compared with \$287,951.91 during the preceding fiscal year. The increase of \$1,293.33 was due to the necessity for renting commercial space for branch offices in certain localities as well as slight increases in the rental rate of quarters leased for certain offices.

There was no increase in the total number of office appliances allowed the several collection districts, but a considerable number of replacements were made of unserviceable equipment.

Disbursement accounting division.—The disbursement accounting division is charged with the duties of keeping the accounts in connection with expenditures from appropriations made available by the Congress for the use of the Internal Revenue Bureau and Service. The division also is charged with the responsibility and supervision of the administrative examination required by law of the disbursing accounts of 64 collectors of internal revenue and 38 internal-revenue agents in charge, including internal revenue salary payments made by the collector of customs, San Juan, P. R., as well as the administrative audit of miscellaneous vouchers for transportation, equipment, telephone service, rentals, etc., paid from internal-revenue funds by the disbursing clerk of the Treasury Department and direct settlements by the General Accounting Office.

The disbursement accounting division administratively examined and recorded 1,228 monthly accounts of collectors of internal revenue and internal-revenue agents in charge, including internal-revenue salary payments made by the collector of customs, San Juan, P. R., together with 47,486 supporting vouchers, in addition to which 3,043 expense vouchers of employees and 8,118 vouchers covering passenger and freight transportation and miscellaneous expenses were audited and passed to the disbursing clerk of the Treasury Department and General Accounting Office for payment. The monthly pay rolls of the bureau were examined and recorded currently.

A total of 303 applications of field employees leaving the service for refunds of amounts deducted from their salaries on account of the retirement fund was approved and forwarded to the Commissioner of Pensions for settlement. Data for fixing the annuity pay of 19 persons retired from the service, as well as a report of the totals of amounts deducted from the salaries on account of the retirement

fund of 52 persons transferring out of the service, were furnished the appointment division of the bureau for administrative action. A total of six applications for service credit was prepared or verified for forwarding to the Commissioner of Pensions.

Office of the General Counsel

The activities of the General Counsel's office embrace the whole field of Federal taxation in connection with cases in suit (criminal and civil); income and profits tax cases specially referred by the commissioner on appeal or otherwise; cases of a similar character received directly from the Income Tax Unit; estate, capital stock, and sales tax questions; documentary, public utilities, insurance, occupational, beverage, luxury, tobacco, oleomargarine, and special taxes; accounts, supplies and equipment, and the consideration, preparation, and revision of Treasury decisions and regulations, mimeographs, and other formal compilations. The office is divided into six divisions, viz, appeals, interpretative, penal, civil, review, and administrative.

Appeals division.—The appeals division, as in previous years, was charged with the defense of proposed deficiencies in income, profits, estate, and gift taxes before the Board of Tax Appeals. The work of the Special Advisory Committee in the bureau and the review division of this office are reflected in the number of cases closed by stipulation. After contested cases are tried and decided by the board, the appeals division prepares and submits, for the approval of the General Counsel and the Commissioner of Internal Revenue, recommendations as to whether or not the commissioner should acquiesce in any adverse decision of the board or prosecute petitions for review to the circuit courts of appeals or the Court of Appeals for the District of Columbia. Petitions for review when approved by the general counsel and the commissioner and authorized by the Department of Justice are prosecuted before the courts by the appeals division in cooperation with the latter department, and petitions for review brought by taxpayers are defended with the same cooperation; similar responsibility and procedure obtain in all cases of petitions for certiorari to the Supreme Court of the United States. It became necessary during the year to increase by five the number of attorneys giving their entire time to appellate court work. The number of attorneys and assistants engaged in hearings work before the board continued substantially the same as in the previous fiscal year.

Attorneys in the appeals division have been assigned from time to time to represent the office at hearings in the field before divisions of the Board of Tax Appeals at the following points during the past and preceding fiscal years ending June 30, as follows:

Year	Number of field trips	Cities where hearings were held	Year	Number of field trips	Cities where hearings were held
1925..	1	Milwaukee, St. Paul, Seattle, Portland, Oreg., San Francisco, Los Angeles.	1929..	22	Chicago (3), Grand Rapids, Detroit, Portland, Oreg., Seattle, Boston, Pittsburgh (2), Atlanta, Birmingham, New Orleans, Mobile, Jacksonville, Kansas City (2), Dallas, St. Louis, New York (3), Miami, San Francisco, Wichita, Tulsa, Oklahoma City, St. Paul, Madison, Milwaukee, Nashville, Louisville, Memphis, Indianapolis, New Haven, Los Angeles, Fort Worth, Columbus, Cleveland.
1926..	6	Kansas City, St. Louis, Birmingham, New Orleans, Atlanta, San Francisco, Los Angeles, Oklahoma City, Dallas, Tulsa, Chicago, St. Paul, New York.	1930..	46	Atlanta, Birmingham, Boston, Chicago (2), Cleveland, Columbus, Dallas, Denver (2), Des Moines, Detroit, Grand Rapids, Helena (2), Houston, Indianapolis, Kansas City (2), Los Angeles, Madison, Memphis, Miami, Mobile, New Orleans (2), New York (7), Omaha, Pittsburgh, Portland, Oreg., Raleigh, St. Louis, St. Paul, Salt Lake, San Francisco, Seattle (2), Spokane, Tampa, Tulsa.
1927..	31	Omaha, Shreveport, Little Rock, Denver, St. Paul (2), Des Moines, Atlanta (2), New Orleans (2), New York (2), Fort Worth (2), Columbus, Miami, Oklahoma City, Tulsa, Kansas City (2), Memphis, Boston, St. Louis, Galveston, Austin, San Francisco (2), Los Angeles (2), Portland, Oreg., Indianapolis, Jacksonville, Madison, Portland, Me., Seattle, Cleveland, Salt Lake, Spokane, Helena.			
1928..	18	Denver, Grand Rapids, Chicago (3), Boston, Kansas City, Tulsa, Dallas, New Orleans, Atlanta, Cincinnati, Cleveland, Lincoln, Des Moines, San Francisco, St. Louis, New York, Los Angeles, Fort Worth, St. Paul, Milwaukee.			

In some instances field trips were begun in one fiscal year and concluded in the next, but they have been listed only once and under the year in which begun. (A number in parentheses following the name of any city indicates the number of times hearings were held at the same place during the year.)

A total of 4,110 appeals involving income and profits taxes was docketed with the board during the fiscal year ended June 30, 1930; 259 other appeals involved estate and gift taxes. The number of tax years and amounts involved in the income and profits tax appeals were as follows:

Tax year	Number of tax years	Proposed deficiencies	Tax year	Number of tax years	Proposed deficiencies
1916.....	5	\$99.66	1924.....	968	\$12,191,031.25
1917.....	23	179,900.05	1925.....	1,487	25,919,451.84
1918.....	63	1,805,643.08	1926.....	2,523	20,995,019.49
1919.....	99	1,381,593.95	1927.....	1,546	9,961,032.91
1920.....	148	3,384,635.89	1928.....	307	2,493,736.72
1921.....	131	1,048,491.26	1929.....	12	243,961.16
1922.....	177	2,945,544.58			
1923.....	263	4,837,089.93	Total.....	7,752	87,387,231.77

It will be observed that the excess profits tax years constituted only about 6½ per cent of the tax years involved in the income and profits tax appeals filed for the current fiscal year.

The following tables show the number of appeals filed and closed before the Board of Tax Appeals in each of the six fiscal years during which the board has been in existence, together with the approximate amounts involved:

	1925	1926	1927	1928	1929	1930
Appeals filed.....	5, 220	12, 867	11, 338	10, 262	5, 458	4, 369
Disposed of:						
Contested cases decided by the board after hearings on the merits.....	616	947	1, 080	2, 085	1, 786	1, 533
Deficiencies stipulated without hearings before the board.....	*	*	2, 683	3, 479	6, 013	4, 467
Dismissals for (1) nonprosecution, (2) lack of jurisdiction, (3) failure to pay filing fees, and (4) other miscellaneous reasons (*including stipulations as to 1925 and 1926).....	*1, 110	*3, 022	1, 493	1, 525	1, 306	991
Total number of cases disposed of each year (including reopened cases).....	1, 726	3, 969	5, 256	7, 089	9, 105	6, 991
Number of cases pending at close of each year (including reopened cases).....	3, 494	12, 392	18, 481	21, 639	18, 301	16, 035

Approximate amount involved in appeals pending July 1, 1929..... \$650, 000, 424. 62

Involved in appeals filed from July 1, 1929, to June 30, 1930..... 98, 007, 598. 43

Total..... 748, 008, 023. 05

Involved in appeals closed during year ended June 30, 1930..... 151, 292, 620. 39

Amount involved in appeals pending June 30, 1930..... 596, 715, 402. 66

Status of cases pending before the board

	July 1, 1929	June 30, 1930		July 1, 1929	June 30, 1930
(1) Answered—awaiting hearing at Washington.....	10, 388	7, 627	(5) Decided, awaiting orders of redetermination.....	229	233
(2) Answered—reserve calendar.....	2, 122	2, 812	(6) Petitions not served on the Commissioner.....	782	848
(3) Answered—circuit calendar.....	2, 669	2, 512	(7) Not answered.....	1, 222	780
(4) Heard on merits—not decided.....	889	1, 223	Total.....	18, 301	16, 035

The following table shows the status of petitions for review of board decisions in Circuit Courts of Appeals or the Court of Appeals for the District of Columbia. The number of appeals are stated in terms of board docket numbers and each column contains a complete summary from the filing of the first petition for review on August 9, 1926, under the procedure established by the revenue act of 1926, to the dates stated at the head of each column, except that 17 of the earlier so-called 60-day cases and 1 jurisdictional case corresponding to the same number of petitions for review are not included. No case has been included in the summaries as closed unless certiorari has been denied or unless time for making application has expired.

Petitions for review of decisions of the board

	June 30, 1928			June 30, 1929		
	Num- ber	Proposed de- ficiencies	Redetermined by board	Num- ber	Proposed de- ficiencies	Redetermined by board
TAXPAYERS						
Pending-----	181	\$5, 446, 259. 64	\$4, 948, 859. 39	402	\$11, 992, 977. 52	\$10, 705, 023. 52
Closed-----	¹ 36	438, 845. 83	411, 356. 70	² 176	2, 742, 827. 41	2, 461, 092. 49
Total-----	217	5, 885, 105. 47	5, 360, 216. 09	³ 578	14, 735, 804. 93	13, 166, 116. 01
COMMISSIONER						
Pending-----	30	1, 771, 676. 09	657, 554. 17	87	5, 279, 332. 79	954, 577. 53
Closed-----	⁴ 7	562, 988. 95	137, 896. 90	⁵ 32	1, 765, 496. 36	391, 492. 87
Total-----	⁶ 37	2, 334, 665. 04	795, 451. 07	³ 119	7, 044, 829. 15	1, 346, 070. 40
				June 30, 1930		
				Num- ber	Proposed de- ficiencies	Redetermined by board
TAXPAYERS						
Pending-----				565	\$16, 597, 762. 45	\$12, 397, 765. 67
Closed-----				⁷ 407	8, 277, 994. 28	7, 988, 853. 81
Total-----				⁸ 972	24, 875, 756. 73	20, 386, 619. 48
COMMISSIONER						
Pending-----				117	16, 955, 244. 74	1, 084, 958. 58
Closed-----				⁹ 85	4, 013, 967. 60	1, 240, 575. 49
Total-----				⁸ 202	20, 969, 212. 34	2, 325, 534. 07

¹ Decisions of the board were affirmed in 12 cases and reversed and remanded in 10 cases, 1 was settled by stipulation, and 13 were dismissed for lack of jurisdiction.

² Decisions of the board were reversed in 49 cases, 8 of which were on confession of error, and affirmed in 73 cases; 20 cases were dropped or dismissed on the commissioner's or court's motion for lack of prosecution; 15 cases were closed by compromise or on stipulated judgment; in one case the board's decision was affirmed on one issue and reversed on the other; in one case the board's decision was modified as to one item of invested capital and affirmed as modified; 17 cases were dismissed for lack of jurisdiction.

³ 35 appeals by the commissioner are cross appeals and 2 have been filed in 2 circuits. One appeal by taxpayer was filed in 2 circuits.

⁴ Decision of the board was reversed in 1 case, 4 were disposed of by stipulation, and 2 were dismissed for lack of jurisdiction.

⁵ Decisions of the board were reversed in 2 cases and affirmed in 12 cases; 14 cases were dropped or dismissed on the commissioner's motion; and 4 cases were dismissed for lack of jurisdiction.

⁶ 3 of the above appeals for the commissioner are cross appeals.

⁷ Decisions of the board were reversed in 117 cases, 48 of which were on confession of error, and affirmed in 195 cases; 42 cases were dropped or dismissed on the commissioner's or court's motion for lack of prosecution; 23 cases were closed by compromise or on stipulated judgment; in 4 cases the board's decision was affirmed in part and reversed in part; in 9 cases the board's decision was modified and as modified affirmed; 17 cases were dismissed for lack of jurisdiction.

⁸ 52 appeals by the commissioner are cross appeals and 3 have been filed in two circuits. Three appeals by taxpayer were filed in two circuits.

⁹ Decisions of the board were reversed in 4 cases and affirmed in 19 cases; 57 cases were dropped or dismissed on the commissioner's motion; 1 case was closed on stipulated judgment; and 4 cases were dismissed for lack of jurisdiction.

Interpretative division.—This division considers questions of law arising under the several internal revenue acts imposing income, profits, estate, gift, legacy, admissions and dues, capital stock, tobacco, oleomargarine, special, stamp, telegraph and telephone, and transportation taxes; and matters relating to real estate acquired by the United States under the provisions of the internal revenue laws. It also considers questions of procedure arising in connection with the administration of internal revenue laws, including the preparation of the regulations made under such statutes and of the Treasury

Decisions amending these regulations, and passes finally upon all matter proposed for publication in the Internal Revenue Bulletin.

The following table shows the work of this division for each of the last five fiscal years:

Jacketed cases	1926	1927	1928	1929	1930
On hand at beginning of year.....	236	317	316	422	312
Received during year.....	894	1,623	2,221	1,961	2,224
Disposed of during year.....	813	1,624	2,115	2,071	2,150
On hand at end of year.....	317	316	422	312	386

The following table gives an analysis of the pending cases in the division on June 30, 1930:

Tax years involved in cases pending June 30, 1930

Year	\$100 or less	\$101-\$500	\$501-\$1,000	\$1,001-\$10,000	\$10,001-\$50,000	\$50,000 and over	Amount not stated	Total
Prior to 1917.....		1		2	1			4
1917.....		1	1	1	2	5		10
1918.....	1	1		3	5	3		14
1919.....			1	6	3	6		16
1920.....		1		3	10	8		22
1921.....			1	5	4	3		13
1922.....		3		9	2	5		19
1923.....	1	2		9	7	4	1	24
1924.....		3	1	8	5	13	2	32
1925.....	2		1	11	14	18	1	47
1926.....		1	3	13	20	23	2	62
1927.....	1	3	4	8	15	27	3	61
1928.....	2	2	1	3	5	19	2	34
1929.....	1	1		1	3	1	2	9
1930.....		1				1	2	4
Total.....	8	20	14	82	96	136	15	371
Per cent of total.....	0.021	0.054	0.038	0.221	0.259	0.367	0.040	100

Jacketed cases included in the above compilation..... 226

Jacketed cases not involving any particular year..... 160

Total number pending June 30, 1930..... 386

The foregoing table relates to what may be termed "tax cases." In addition, the following shows the work of the division with respect to cases involving real estate acquired pursuant to the internal revenue laws:

	Real estate		
	United States purchases	Private purchasers	Total
Pending July 1, 1929.....	16	16	32
Received during year.....	8	14	22
Disposed of during year.....	7	12	19
Pending June 30, 1930.....	17	18	35

Quitclaim deeds executed and delivered during year..... 7

Of the pending cases wherein lands are owned by the United States, 1 tract was acquired by purchase at a sale under execution by the United States marshal and 16 by purchase on sales under distraint proceedings by collectors of internal revenue.

The average number of attorneys in the division for the fiscal year was 34, a reduction of 1 in the average personnel for the preceding year. Taking the number of attorneys employed into consideration, there has been an increase in per capita production of about 6½ per cent. The number of cases disposed of is greater than for any year in the history of the division.

In addition to the consideration of jacketed cases, there has been a great mass of special and miscellaneous work done, a statistical synopsis of which is impossible.

In practice, specific questions are submitted for opinion by other branches of the Bureau of Internal Revenue and by outside correspondents. These are answered in the form of memoranda or letters, as may be necessary. Quite often, too, letters, proposed mimeographs, or memoranda, prepared elsewhere in the bureau, are submitted for review and comment, and these are treated as the facts may warrant.

The assignment of members of this division to several of the sections of the Income Tax Unit, mentioned in the reports for 1927, 1928, and 1929, continued. This practice has proved of great benefit in the audit work of such sections, as there is at hand a representative of the general counsel's office promptly to advise in matters covered by positive precedent. Where there is doubt as to the law in a particular case, or where a new proposition of law is advanced, the question is submitted to this office for formal decision.

It is unnecessary to give in detail a summary of the many classes of questions that have been considered during the past year. The most important have been those relating to abatement claims as affecting the statutes of limitations, affiliation, agency, amortization, associations and trusts, assignees' liability for taxes due by assignor, bonds, capital investments, closing agreements under act of 1928, contracts, contributions, corporations, credits, deductions, depletion, depreciation, distrains, dividends (ordinary, stock, and liquidating), domicile, earnings, employee, evidential value of findings of State officers in State courts, exemptions, gains, income, installment sales, interest, inventories, liens, liquidations, losses, ownership, partnerships, refunds, reorganizations, reserves of life insurance companies, returns, royalties, stock bonuses and dividends, statutes of limitations, surtaxes, taxes imposed by foreign countries, transferees, valuation of water rights, and waivers.

Penal division.—The activities of the penal division during the year consisted of (1) preparation of opinions advising the commissioner and the heads of the various units of the bureau as to liability for percentage penalties for fraud, negligence, or delinquency in cases where protests had been filed by taxpayers against proposed assessments of such penalties by one of the accounting units or where an opinion as to assertion of such penalties had been requested by any officer or unit of the bureau; (2) preparation of opinions on all questions of law involved in a case where there was also a question of percentage penalty; (3) preparation of law opinions interpreting or construing percentage-penalty and criminal statutes; (4) preparation for reference to United States attorneys for prosecution of criminal cases arising under the internal-revenue laws or applicable provisions of the criminal laws of the United States; (5) assisting in such criminal prosecutions by furnishing evidence for grand jury and court proceed-

ings, preparing indictments and briefs, and participating in arguments, trials, and appeals at the request of the Department of Justice or the United States attorneys; (6) preparation of opinions, letters of instructions, and answers to inquiries from local and field officers of the bureau regarding conduct of tax examinations, special investigations, and general matters relating to violations by taxpayers of Federal penal statutes; (7) preparation of opinions as to acceptance or rejection by the commissioner of offers in compromise made by taxpayers charged with liability for percentage penalties or violations of Federal criminal statutes; (8) review of cases involving percentage penalties for fraud pending before the Board of Tax Appeals, with a view to settling same, both as to such penalties and any disputed tax questions, by stipulations with the taxpayers, or to securing the necessary evidence to prove the Government's contentions before the board; and (9) consideration of claims for reward under section 3463 of the Revised Statutes.

When a taxpayer protests against a proposed assertion of a percentage penalty, of whatever nature, it is the practice of the division to grant him, or his qualified representative, a hearing, at which he is entitled to present evidence and arguments, with briefs in support thereof. A written opinion then is prepared, in which are stated the pertinent facts, the law involved, and the conclusions reached, with the reasons therefor. This opinion, over the General Counsel's signature, is sent to the appropriate bureau officer. If no hearing is requested or desired, the case is considered and decided upon the evidence already in the file. In some cases evidence submitted on behalf of taxpayers must be referred to field officers of the bureau for investigation and report before a decision can be rendered.

Attorneys from the penal division frequently are sent to various points throughout the United States to render assistance requested by United States attorneys in criminal cases and under appointment as special assistants to the Attorney General to conduct grand jury proceedings, jury trials, and other court proceedings in collaboration with United States attorneys. While it is recognized that criminal offenders in tax cases should be punished for violations of law, successful prosecutions have the added and more far-reaching effect of impressing upon the taxpayer's community the results of infractions of the law in tax cases, and serve as a warning to other possible lawbreakers. The penal provisions of the law of course are incidental to the general purpose of raising revenue, but successful prosecution of numerous violators of the tax laws is believed to have resulted indirectly in the voluntary payment of large amounts of taxes legally due.

Cases handled by the penal division are classified as (1) interpretative and (2) law cases. These are subdivided so that under each classification there are (a) income-tax cases and (b) miscellaneous-tax cases—the latter involving the large variety of taxes other than income and excess-profits taxes, such as estate, gift, tobacco, admissions, and excise taxes.

At the beginning of the year there were pending in the penal division 1,211 cases. New cases to the number of 1,180 were received, making a total of 2,391 cases under consideration during the year. The number of cases disposed of was 1,257, leaving 1,134 pending June 30, 1930. There was, therefore, a net decrease of 77 in cases pending at the close of the year. Special effort was made finally to dispose of the older

cases, both those which had been in the division longest and those involving the earlier tax years. This effort has been successful, and a considerable number of the older cases have now been closed. However, certain cases of this character, such as those in litigation, can not finally be disposed of until the litigation ends.

A tabulation of the number of cases received, disposed of, and pending follows:

INTERPRETATIVE CASES	
Pending July 1, 1929:	
Income-tax cases.....	832
Miscellaneous-tax cases.....	59
	891
Received during fiscal year ended June 30, 1930:	
Income-tax cases.....	792
Miscellaneous-tax cases.....	38
	830
Total interpretative cases pending during fiscal year.....	1, 721
Closed during fiscal year ended June 30, 1930:	
Income-tax cases.....	816
Miscellaneous-tax cases.....	34
	850
Cases pending at close of fiscal year ended June 30, 1930:	
Income-tax cases.....	808
Miscellaneous-tax cases.....	63
	871
LAW CASES	
Pending July 1, 1929:	
Income-tax cases.....	256
Miscellaneous-tax cases.....	64
	320
Received during fiscal year ended June 30, 1930:	
Income-tax cases.....	310
Miscellaneous-tax cases.....	40
	350
Total law cases pending during fiscal year.....	670
Closed during fiscal year ended June 30, 1930:	
Income-tax cases.....	340
Miscellaneous-tax cases.....	67
	407
Cases pending at close of fiscal year ended June 30, 1930:	
Income-tax cases.....	226
Miscellaneous-tax cases.....	37
	263

RECAPITULATION	
Total cases pending on July 1, 1929.....	1, 211
Total cases received during fiscal year.....	1, 180
Total cases pending during fiscal year.....	2, 391
Total cases closed during fiscal year.....	1, 257
Total cases pending July 1, 1930.....	1, 134

Following is a statement of internal-revenue criminal cases handled by the district courts of the United States during the fiscal year, as furnished this office by the Department of Justice:

Number of cases pending July 1, 1929.....	1, 160
Number of cases commenced during fiscal year ended June 30, 1930.....	584
Number of cases terminated during same period.....	933
Number of cases pending at close of business on June 30, 1930.....	811

The above figures include the large number of cases referred directly to United States attorneys by collectors of internal revenue throughout the United States.

Formal claims for reward for information relative to violations of the internal-revenue laws submitted under the terms of Circular 99, revised, promulgated in accordance with the provisions of section 3463, Revised Statutes, were filed and disposed of during the year ended June 30, 1930, as follows: Pending July 1, 1929, 52; presented during year, 92; disposed of during year, 40; pending July 1, 1930, 104. Of the 40 claims disposed of, 11 were rejected, 1 was superseded by the presentation of another claim, and 28 were allowed in a total sum of \$56,698.10. The 104 claims pending are awaiting receipt of reports from the field officers of the bureau who are conducting investigations thereof or the closing of the tax cases to which such claims relate.

In addition to the above-mentioned formal claims for reward, 28 informal claims were disposed of during the fiscal year ended June 30, 1930, either by closing the cases after the lapse of six months without receipt of further information from correspondents, or by letters advising informers of the reasons why favorable consideration could not be given to formal claims if presented. In addition to the 104 formal claims shown above as pending on July 1, 1930, there were also pending on that date 75 informal claims.

Civil division.—The civil division, in cooperation with the Department of Justice and the various United States attorneys, handles all civil internal-revenue cases arising in the Federal district courts, the United States Court of Claims, and the Supreme Court of the District of Columbia, together with a limited number of cases originating in State courts. In general, this litigation may be divided into six classes:

1. Suits brought by taxpayers in the United States district courts for the recovery of taxes alleged to have been erroneously and illegally collected. (a) Suits against collectors or their personal representatives; (b) suits against the United States under the Tucker Act.

2. Suits against the United States in the United States Court of Claims.

3. Injunction and mandamus proceedings.

4. Suits by the United States for the collection of taxes, for recovery on bonds, for the recovery of erroneous refunds, and for miscellaneous relief.

5. Suits to determine priorities where Federal tax liens are involved.

6. Adjudication of tax claims in bankruptcy and receivership proceedings.

While the Department of Justice and the United States attorneys acting under its jurisdiction are charged with the responsibility for the conduct of this litigation, they welcome and encourage the assistance of the General Counsel's office in the preparation of pleadings, the assembling of evidence, the preparation of briefs, and the actual trial or argument of cases in court.

The civil division, in a similar manner, handles all claims for taxes filed in bankruptcy and receivership cases pending in both Federal and State courts. Compromise of taxes owing by insolvent taxpayers and estates in process of administration are taken care of by a section attached to the division and maintained for that special purpose.

The personnel of the civil division on June 30, 1930, consisted of 67 attorneys, 25 assistants, and a clerical and stenographic force of 67 members.

The following civil internal-revenue tax cases were decided by the Federal courts during the fiscal year ended June 30, 1930:

	Decided for the Govern- ment	Decided against Govern- ment	Partly for Govern- ment and partly for taxpayer	Total
District courts.....	127	69	5	201
Circuit courts of appeals.....	49	24	2	75
Court of Claims.....	63	21		84
Supreme Court.....	18	4		22
Total.....	257	118	7	382

The number of civil internal-revenue tax cases pending in the Federal courts at the end of the fiscal year June 30, 1930, compared with the number pending at the end of the previous fiscal year, is as follows:

	Cases for suit by the United States	Cases pending in dis- trict court	Cases involv- ing liens	Cases pending in cir- cuit courts of appeals	Cases pending in Court of Claims	Cases pending in Su- preme Court	Cases pending pay- ment of judg- ment claims	State court and miscel- laneous	Total
Civil cases pending July 1, 1929.....	195	1,910	714	103	657	27	97	74	3,776
Civil cases pending July 1, 1930.....	234	2,000	684	119	751	51	88	36	3,963

During the year 1,783 new civil cases were received and 1,596 civil cases were closed. Offers in compromise of pending suits received during the year numbered 126. Compromise cases disposed of, including those pending at the beginning of the fiscal year, numbered 111—71 of which were accepted and 40 were rejected. The total amount of taxes claimed in these compromises was \$5,608,280.35, and \$256,795.10 was accepted in lieu thereof.

The work of the division for the fiscal year ended June 30, 1930, in bankruptcy and receivership cases, decedent's estates, insolvency, and liquor cases is summarized as follows:

Bankruptcy, receivership, decedent's estates, and insolvent

Cases pending July 1, 1929.....	1,419
Cases closed during year.....	1,075
Cases pending June 30, 1930.....	1,434

In the 1,075 cases closed, claims were filed in the amount of \$4,093,167.50, and the sum of \$1,270,673.89 was collected.

Liquor cases

Cases pending July 1, 1929.....	25
Cases received during year.....	2
Cases disposed of during the year.....	15
Cases pending June 30, 1930.....	12

Insolvent compromises

Cases pending July 1, 1929.....	811
Cases closed during year.....	1, 606
Cases pending June 30, 1930.....	585

Of the 1,606 cases closed, 640 offers in compromise were accepted in the sum of \$1,255,933.61 for assessments aggregating \$4,673,283.83, 890 were rejected, and 76 were disposed of by transfer and otherwise.

Interest and delinquency penalty compromises

Cases pending July 1, 1929.....	16
Cases closed during the year.....	19,132
Cases pending June 30, 1930.....	6

In order to bring about closer cooperation with the United States attorneys, collectors of internal revenue, and revenue agents in the handling of Federal tax matters, the bureau has established branch offices of the General Counsel's office in the field. At the beginning of the fiscal year legal representatives of the bureau were permanently assigned to New York, Chicago, Pittsburgh, Boston, Miami, Los Angeles, and Seattle. The plan of establishing these branch offices has greatly facilitated the handling of the bureau's legal business in the territory affected and has met with favor from the field officers of the bureau as well as from the United States attorneys. Although these branch offices are representative of the General Counsel's office and of the bureau as a whole, they are maintained under the immediate supervision of the civil division.

Civil division report for fiscal year ended June 30, 1930

Cases pending first of year:	
(a) Cases pending in court.....	2, 873
(b) Cases not pending in court.....	189
	3, 062
New cases received during year:	
(a) Suits by taxpayers.....	1, 187
(b) For suit by the United States.....	164
	1, 351
Cases closed during year.....	1, 134
Total number of cases pending at end of year ¹	3, 279
Cases tried:	
District courts.....	231
Circuit courts of appeals.....	58
Court of Claims.....	114
Supreme Court.....	27
Total.....	430
Briefs written:	
District courts.....	190
Circuit courts of appeals.....	73
Court of Claims.....	62
Supreme Court.....	48
Total.....	373

¹ Does not include bankruptcy, receivership, compromise, or lien cases.

Review division.—During the year the work of this division consisted of two distinct classes—(1) the review of refunds, credits, and abatements of various kinds of internal-revenue taxes where the amounts exceeded \$20,000 for the purpose of preparing the public decisions required by Treasury Decision 4264 and the reports to the Joint Congressional Committee on Internal Revenue Taxation required by section 710 of the revenue act of 1928, and (2) the review of cases pending before the Board of Tax Appeals for the purpose of recommending settlement or defense. The first class of work was handled by the claims section and the second by the adjustment section.

The personnel of the claims section consisted of 25 attorneys and a stenographic force of 14. The number of cases disposed of by the claims section was 1,603, and in such cases recommendations were made for the approval of certificates of overassessments totaling \$203,470,459.47. The statistical data relative to these overassessments is as follows:

<i>Estate-tax claims</i>		<i>Income-tax claims</i>	
On hand July 1, 1929.....	29	On hand July 1, 1929.....	303
Received to July 1, 1930.....	425	Received to July 1, 1930.....	1, 079
Total.....	454	Total.....	1, 382
Disposed of during period.....	403	Disposed of during period.....	1, 200
On hand June 30, 1930.....	51	On hand June 30, 1930.....	182

Estate-tax claims

JULY 1, 1929, TO JUNE 30, 1930

Amount claimed by taxpayer.....	\$25, 096, 875. 46
Amount recommended by Miscellaneous Tax Unit.....	29, 710, 502. 44
Amount approved here.....	29, 688, 896. 06
Increase.....	1, 291. 37
Decrease.....	22, 897. 75

Income-tax claims

JULY 1, 1929, TO JUNE 30, 1930

Amount claimed by taxpayer.....	\$384, 471, 165. 46
Amount recommended by Income Tax Unit.....	181, 702, 570. 66
Amount approved here.....	173, 781, 563. 41
Increase.....	182, 322. 43
Decrease.....	8, 103, 329. 68

The net reduction in proposed overassessments of \$7,942,613.63 was involved in 108 cases.

A review of the approved cases in which the overassessments were actually issued during this fiscal year discloses the following information:

Public decisions were promulgated in claims cases as follows:

Income-tax claims

	Decision Nos.	No. of cases	Amount
July, 1929.....	124-182	51	\$6,540,325.98
August, 1929.....	183-256	66	9,979,856.26
September, 1929.....	257-342	82	6,497,478.33
October, 1929.....	343-414	65	5,452,975.50
November, 1929.....	415-465	47	4,850,886.62
December, 1929.....	466-545	56	12,334,496.99
January, 1930.....	546-666	79	6,836,316.15
February, 1930.....	667-755	49	5,377,844.05
March, 1930.....	756-861	75	29,088,840.62
April, 1930.....	862-950	54	15,782,100.57
May, 1930.....	951-1037	57	4,012,030.34
June, 1930.....	1038-1115	55	19,332,706.47
Total.....		736	126,085,857.88
Total abatements.....			\$35,959,692.84
Total credits.....			30,241,491.77
Total refunds.....			51,506,574.25
Total unadjusted.....			8,354,618.13

Estate-tax claims

	Decision Nos.	No. of cases	Amount
July, 1929.....	124-182	8	\$952,011.83
August, 1929.....	183-256	8	460,893.99
September, 1929.....	257-342	4	147,136.20
October, 1929.....	343-414	7	869,792.72
November, 1929.....	415-465	4	191,705.52
December, 1929.....	466-545	24	1,533,282.88
January, 1930.....	546-666	42	3,673,089.84
February, 1930.....	667-755	40	6,144,053.95
March, 1930.....	756-861	31	2,349,070.00
April, 1930.....	862-950	35	3,146,338.76
May, 1930.....	951-1037	30	2,610,374.91
June, 1930.....	1038-1115	23	1,788,179.85
Total.....		256	23,865,930.45
Total abatements.....			\$19,703,886.13
Total refunds.....			4,135,848.57
Total unadjusted.....			6,222.45

It will be noted that the public decisions were promulgated and overassessments released in cases involving a total of approximately \$150,000,000, while the overassessments approved by this division involved amounts totaling approximately \$200,000,000. This discrepancy between the overassessments approved and released is due to the fact that under bureau practice final action in a number of cases is withheld where other years are pending before the Board of Tax Appeals, or the courts, or due to delay through submission to the joint congressional committee under the provisions of section 710 of the revenue act of 1928 or through delay incident to certification of assessments by collectors or certification for payment by the Comptroller General of the United States.

The adjustment section of the division is concerned with the settlement of cases pending before the Board of Tax Appeals or in the courts, and in exceptional cases where no action is pending either in the courts or before the board. The cases considered by

this section are cases in which the issues involve questions of law, or in which the questions of law are the primary issues with only incidental questions of fact. The exception to this rule, however, is found in cases involving the Federal estate tax, under which circumstances all cases are considered whether involving questions of law or fact.

On June 30, 1930, 14 attorneys were engaged exclusively upon this phase of the work, while 1 attorney divided his time between this work and that of the claims section. Two of these attorneys have assistants assigned to them to aid in handling their dockets. In January, 2 attorneys theretofore engaged in the work of this section were assigned to the special committee named by the commissioner for the disposition of special cases. In addition to the attorneys, there is an audit section, consisting of the head of this section and 8 auditors, and there are 12 secretaries, including 2 in the audit section.

During the year there have been considered and disposed of by this section 1,373 cases, of which 1,213 were disposed of on their merits. Of these 1,213 cases, 690 were recommended for settlement and 523 were recommended for defense. Deficiencies proposed in cases settled were in excess of \$36,000,000, while in the cases recommended for defense the deficiencies proposed were in excess of \$63,000,000.

For the sake of completeness the following detail is shown:

	Number of cases
Cases on hand July 1, 1929.....	1, 235
Received during year.....	1, 346
Total.....	2, 581
Disposed of.....	1, 373
On hand June 30, 1930.....	1, 208
Recommended for settlement.....	690
Recommended for defense.....	523
	1, 213
All others not on merits.....	160
Total.....	1, 373
Cases closed by settlement.....per cent..	57
Cases recommended for defense.....do.....	43

The average number of cases on hand during the year has been about 1,200. Notwithstanding the decrease in the attorney personnel, the section consistently has kept itself current, disposing of a slightly greater number of cases than the number received in the same period. In the cases in which defense is recommended the memorandum of the division is available to the trial attorney for use in trial of the case or in the preparation of the brief.

It has been the consistent practice of this division to hold conferences with the taxpayers and in a great majority of the cases such conferences were held. The taxpayer is always afforded an opportunity to be heard before this division, and in those rare instances where it has been impracticable to hold a conference questions presented in the case are considered on the briefs.

Administrative division.—The activities of the administrative division include the review of offers in compromise and the holding of conferences on protested cases. The division is charged with the supervision of the personnel, library, manuscripts, mail, and records, and devises and inaugurates methods of office procedure, assembles and reviews efficiency ratings, interviews applicants, and performs other varied and miscellaneous duties pertaining to the work of the General Counsel's office. The support and cooperation rendered by this division have proved of benefit to attorneys assigned to the other divisions and have afforded them considerable assistance in the dispatch of matters handled by them.

Bureau and Field Personnel

The following statement shows the number of employees in the Internal Revenue Service on June 30, 1929, and the number in the service on June 30, 1930:

	June 30, 1929	June 30, 1930	Increase (+) or decrease (—)
Employees in Washington.....	3, 584	3, 448	—136
Collectors' offices.....	4, 957	¹ 4, 846	—111
Internal revenue agents' forces:			
Income and estate taxes.....	3, 536	² 3, 487	—49
Miscellaneous and sales taxes.....	12	5	—7
Supervisors of accounts and collections.....	37	36	—1
Intelligence force.....	130	138	+8
Field force (General Counsel's office).....	16	18	+2
Stamp agent.....	1	1	—
Total.....	12, 273	11, 979	—294

¹ Exclusive of 89 temporary employees.

² Exclusive of 17 temporary employees.

Under the provisions of the retirement act, 6 classified employees over 70 years of age were retained in the service; 23 were retired on annuity, 11 of whom were retired on account of total disability.

Respectfully,

DAVID BURNET,
Commissioner of Internal Revenue.

HON. A. W. MELLON,
Secretary of the Treasury.

STATISTICAL TABLES

TABLE 1.—Receipts ¹ from specific sources of internal revenue, fiscal year ended June 30, 1930, by collection districts

District ²	Income tax			Estates—transfer of estates of decedents	Nonbeverage spirits distilled from—		Beverage spirits distilled from fruit and other materials, per gallon, \$6.40	Rectified spirits or wines, per gallon, 30 cents	Spirits for export; stamps, each, 5 and 10 cents	Bottled-in-bond spirits; case stamps, each, 10 cents
	Corporation	Individual	Total		Fruit, per gallon, \$1.10	Other materials, per gallon, \$1.10				
Alabama.....	\$3, 212, 460.32	\$3, 444, 219.55	\$6, 656, 679.87	\$368, 744.39						
Arizona.....	1, 468, 207.52	1, 358, 730.05	2, 826, 937.57	73, 446.02						
Arkansas.....	1, 890, 119.35	1, 147, 823.55	3, 037, 942.90	28, 406.28						
First California.....	37, 691, 465.19	27, 707, 032.50	65, 358, 497.49	2, 486, 311.43						
Sixth California.....	26, 690, 639.33	33, 834, 042.96	60, 524, 982.29	3, 004, 959.73		\$411, 497.51				\$102.00
Colorado.....	7, 835, 965.05	4, 212, 449.59	12, 048, 415.24	153, 800.86	\$160, 997.02	52.80	\$190.60			98.00
Connecticut.....	21, 025, 378.83	24, 429, 630.26	45, 455, 009.09	1, 940, 631.05		19, 551.95				
Delaware.....	25, 981, 014.20	13, 122, 433.19	39, 103, 447.39	356, 681.44						
Florida.....	3, 057, 104.63	8, 026, 439.04	11, 083, 543.67	2, 516, 365.48						
Georgia.....	8, 530, 921.08	3, 614, 782.85	12, 145, 703.93	136, 334.87						
Hawaii.....	3, 943, 604.30	1, 354, 261.30	5, 297, 865.60	137, 100.63						
Idaho.....	584, 656.08	242, 864.16	827, 520.24	2, 233.93	2, 630.10					
First Illinois.....	118, 344, 117.41	97, 803, 928.91	216, 148, 046.32	5, 019, 745.75	3, 329.26					
Eighth Illinois.....	4, 247, 305.95	2, 979, 828.98	7, 227, 134.93	94, 928.14		740, 284.11				232.00
Indiana.....	13, 622, 956.56	9, 717, 126.84	23, 340, 083.40	973, 324.64		1, 356, 712.17				
Iowa.....	7, 383, 744.65	5, 459, 235.46	12, 842, 980.11	249, 278.63		869, 814.35				
Kansas.....	13, 517, 555.61	3, 150, 659.64	16, 668, 215.25	89, 386.59						
Kentucky.....	9, 023, 390.95	5, 922, 711.41	14, 946, 102.36	296, 250.42		835, 291.24				26, 268.00
Louisiana.....	6, 527, 523.18	4, 041, 930.54	10, 569, 453.72	146, 846.23		666, 141.96			\$0.40	
Maine.....	3, 967, 477.04	3, 960, 299.91	7, 927, 776.95	644, 660.21						
Maryland, including District of Columbia.....	24, 781, 183.92	25, 957, 676.26	50, 738, 860.18	1, 474, 813.05		568, 380.20	50.42			1, 720.00
Massachusetts.....	48, 082, 268.48	61, 600, 636.91	109, 682, 905.39	2, 531, 494.00		672, 416.24	\$8, 979.12	218.20		134.00
Michigan.....	79, 118, 445.44	48, 556, 441.14	127, 674, 886.58	2, 116, 850.88		122, 443.09				
Minnesota.....	16, 823, 692.43	11, 774, 757.16	28, 598, 449.59	832, 965.99		51, 083.78				
Mississippi.....	1, 296, 257.48	749, 603.07	2, 045, 860.55	8, 273.15						
First Missouri.....	23, 379, 672.61	14, 998, 411.55	38, 378, 084.16	1, 033, 642.32		279, 103.78				1, 516.00
Sixth Missouri.....	7, 265, 802.10	4, 898, 022.82	12, 163, 824.92	241, 519.58		35, 924.90				1, 661.90
Montana.....	1, 164, 700.24	1, 365, 849.94	2, 530, 550.18	7, 473.69						
Nebraska.....	3, 039, 535.80	2, 269, 391.71	5, 308, 927.51	218, 922.91						
Nevada.....	890, 603.97	430, 818.03	1, 321, 422.00	493, 235.90						
New Hampshire.....	1, 387, 129.15	1, 899, 419.03	3, 286, 548.18	201, 751.32						
First New Jersey.....	6, 335, 484.72	10, 594, 485.92	16, 929, 970.64	721, 322.98		5, 120.50				
Fifth New Jersey.....	39, 023, 483.64	38, 858, 678.33	77, 882, 161.97	4, 625, 325.29		1, 011, 392.58			.70	
New Mexico.....	466, 040.71	391, 885.89	857, 926.60	53, 941.30						
First New York.....	14, 581, 556.20	31, 590, 632.82	46, 172, 189.02	2, 044, 643.80		243, 478.45				518.00
Second New York.....	218, 850, 762.74	259, 385, 272.55	478, 236, 035.29	2, 562, 727.93	7, 302.13	264, 547.39		236.16		208.00
Third New York.....	100, 773, 461.70	107, 658, 895.90	208, 432, 357.60	8, 628, 237.58		225, 666.54		50.00		

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Fourteenth New York.....	19, 418, 878. 22	24, 043, 398. 02	43, 462, 276. 24	4, 835, 710. 13	4, 465. 37				
Twenty-first New York.....	7, 018, 866. 12	7, 407, 626. 83	14, 426, 492. 95	708, 994. 72					
Twenty-eighth New York.....	21, 067, 254. 44	18, 368, 795. 62	39, 436, 050. 06	842, 562. 65	87, 738. 05				
North Carolina.....	11, 630, 904. 12	5, 350, 440. 13	16, 981, 344. 25	422, 398. 34					
North Dakota.....	346, 143. 28	177, 938. 21	524, 081. 49	6, 271. 78					
First Ohio.....	17, 470, 495. 06	16, 111, 664. 55	33, 582, 159. 61	839, 726. 02	236, 053. 73				
Tenth Ohio.....	10, 486, 290. 57	5, 586, 438. 12	16, 072, 728. 69	117, 990. 01					
Eleventh Ohio.....	5, 336, 970. 18	3, 328, 648. 79	8, 665, 618. 97	123, 797. 86					
Eighteenth Ohio.....	43, 934, 565. 27	23, 894, 739. 53	67, 829, 304. 80	1, 847, 507. 36	79, 478. 52				
Oklahoma.....	10, 692, 818. 60	7, 178, 945. 63	17, 871, 762. 23	31, 222. 46					
Oregon.....	3, 053, 329. 68	2, 323, 039. 91	5, 376, 369. 59	146, 710. 76					
First Pennsylvania.....	64, 880, 772. 07	55, 952, 823. 46	120, 833, 595. 53	3, 048, 309. 84	1, 443, 829. 08		125. 30		1, 996. 00
Twelfth Pennsylvania.....	9, 596, 476. 07	6, 157, 967. 65	15, 754, 443. 72	437, 828. 81					
Twenty-third Pennsylvania.....	41, 331, 355. 14	35, 124, 521. 33	76, 455, 876. 47	1, 324, 649. 50	264, 643. 41				7, 960. 00
Rhode Island.....	5, 843, 290. 69	8, 019, 445. 81	13, 862, 736. 50	1, 271, 600. 46					
South Carolina.....	2, 066, 205. 67	735, 313. 86	2, 801, 519. 53	77, 194. 90					
South Dakota.....	477, 154. 18	362, 638. 37	839, 792. 55	13, 083. 36					
Tennessee.....	7, 221, 037. 11	5, 073, 285. 71	12, 294, 322. 82	94, 892. 67					
First Texas.....	12, 458, 131. 79	8, 549, 708. 75	21, 007, 840. 54	934, 178. 26					
Second Texas.....	8, 680, 025. 52	7, 275, 377. 60	15, 955, 403. 12	339, 128. 75					
Utah.....	2, 128, 860. 30	992, 879. 57	3, 121, 739. 87	15, 539. 06					
Vermont.....	1, 047, 017. 85	1, 098, 840. 69	2, 145, 858. 54	39, 662. 70					
Virginia.....	14, 365, 222. 54	4, 226, 339. 71	18, 591, 562. 25	341, 545. 82					
Washington, including Alaska.....	8, 288, 533. 39	5, 492, 775. 71	13, 781, 309. 10	90, 753. 30					
West Virginia.....	6, 302, 634. 99	3, 148, 171. 65	9, 450, 806. 64	149, 042. 43					
Wisconsin.....	22, 065, 098. 96	12, 068, 579. 50	34, 133, 678. 46	138, 102. 80	47, 891. 80				
Wyoming.....	440, 145. 63	283, 111. 45	723, 257. 08	14, 340. 40					
Philippine Islands.....									
Total.....	1, 263, 414, 466. 60	1, 146, 844, 763. 68	2, 410, 259, 230. 28	64, 769, 625. 04	253, 737. 03	10, 463, 524. 98	3 241. 02	9, 265. 28	344. 60 42, 413. 90

¹ The figures concerning internal-revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices, while the latter represent the deposits of these collections in the Treasury or depositaries during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

² Tax receipts are credited to the districts in which the collections are made. Receipts in the various districts do not indicate the tax burden of the respective districts, since the taxes may be eventually borne by persons in other districts.

³ Payments of tax received from assessments.

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1930, by collection districts—Continued

District	Distilled spirits and alcoholic beverages									Total
	Still or sparkling wines, cordials, etc. ¹	Grape brandy for fortifying sweet wines, per gallon, 10 cents	Rectifiers		Liquor dealers		Manu- facturers of stills, \$50	Stills or worms manu- factured, each, \$20	Miscellane- ous collec- tions relat- ing to dis- tilled spirits	
			Less than 500 barrels, \$100	500 barrels or more, \$200	Retail, \$25	Wholesale, \$100				
Alabama.....						\$155.00	\$200.00			\$355.00
First California.....	\$70,877.32	\$84,816.01				25,106.51	1,100.00	\$62.50	\$105.00	593,666.85
Sixth California.....	51,272.22	29,502.51				22,951.48	483.34	745.84	80.00	\$500.00
Colorado.....						738.55	400.00			20,690.50
Connecticut.....						13,603.31	666.67			14,269.98
Delaware.....						25.00	100.00			125.00
Florida.....						150.00	200.00			350.00
Georgia.....						225.00				225.00
Hawaii.....						229.17	16.67			2,875.94
First Illinois.....	7,869.00					35,678.90	1,979.19			789,372.46
Eighth Illinois.....						6,196.79	66.67			1,362,975.63
Indiana.....						150.00	800.00			870,764.35
Iowa.....						1,257.10	466.68			1,723.78
Kansas.....						100.01	200.01			300.02
Kentucky.....	20.00					10,226.69	1,700.00	50.00	40.00	873,595.93
Louisiana.....	50.00					12,767.75	1,166.67			680,126.78
Maryland, including District of Columbia.....	101.25					16,175.51	1,516.67			587,944.05
Massachusetts.....	157.10			\$200.00		23,579.43	1,400.00	145.84		707,229.93
Michigan.....						1,935.45	272.92			157,298.85
Minnesota.....						10,966.46	600.00			62,750.24
Mississippi.....						108.34				108.34
First Missouri.....	2,751.30					11,215.29	725.01			295,311.38
Sixth Missouri.....						5,990.36	600.00			44,177.16
Montana.....						4,518.84	400.00			4,918.84
Nebraska.....						81.26	375.01			456.27
Nevada.....						1,012.50				1,012.50
New Hampshire.....						1,875.02				1,875.02
First New Jersey.....	2,217.72	442.08				5,682.85				15,488.15
Fifth New Jersey.....	1,230.00	21.55				23,888.75	850.00	100.00		1,037,483.58
First New York.....	24,773.65					39,599.27	1,551.67			309,921.04
Second New York.....	46,509.71	126.80	\$100.000			5,898.04	4,583.34			329,516.57
Third New York.....	2,671.00	11.15				17,798.47	750.00			246,996.85
Fourteenth New York.....	2,963.40					22,278.33	2,120.84			31,827.94
Twenty-first New York.....						7,733.05	200.00			7,933.05
Twenty-eighth New York.....	14,350.96	8,302.33				9,627.87	616.68	33.34	20.00	120,689.23
North Carolina.....	10.00					100.00				110.00
First Ohio.....						5,974.76	400.00	154.18	180.00	242,762.67

Tenth Ohio.....	8,736.82	1,058.76			2,890.28	300.00				12,985.86
Eleventh Ohio.....					4,825.58	300.00				5,125.58
Eighteenth Ohio.....	39.23				12,325.94	900.00	12.50	20.00	40.83	92,817.02
Oklahoma.....					75.00	300.00				375.00
Oregon.....					47.92	191.67				239.59
First Pennsylvania.....					36,688.30	1,116.67	162.50		534.76	1,484,452.61
Twelfth Pennsylvania.....					8,858.75	100.00				8,958.75
Twenty-third Pennsylvania.....	5.00				21,697.41	1,021.66				295,327.48
Rhode Island.....					5,460.13	200.00				5,660.13
South Carolina.....					70.84	100.00				170.84
South Dakota.....					1,200.04	100.00				1,300.04
Tennessee.....					145.84	100.00				245.84
First Texas.....					7,906.83	933.34				8,840.17
Second Texas.....					11,545.92	958.35				12,504.27
Utah.....					50.00	100.00				150.00
Vermont.....					1,828.28	100.00				1,928.28
Virginia.....					7,327.73	500.00				7,827.73
Washington, including Alaska.....					155.42	483.34				618.76
West Virginia.....					173.44	193.75	52.09	450.00		869.28
Wisconsin.....	2,778.00				16,613.60	2,045.69				69,329.09
Wyoming.....					1,438.66					1,438.66
Total.....	239,383.68	124,281.19	100.00	200.00	486,907.02	36,552.51	1,518.79	895.00	35,902.67	11,695,267.67

¹ (a) Still wines according to per cent of absolute alcohol, per wine gallon, 4, 10, and 25 cents. (b) Sparkling wines, cordials, or similar compounds (in bottles or other containers), on each one-half pint or fraction thereof, 6 and 12 cents.

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1930, by collection districts—Continued

District	Tobacco and tobacco manufactures						
	Cigars according to intended retail prices					Cigars (small), per thousand, 75 cents	Cigarettes (large), per thousand, \$7.20
	Class A, per thousand, \$2	Class B, per thousand, \$3	Class C, per thousand, \$5	Class D, per thousand, \$10.50	Class E, per thousand, \$13.50		
Alabama.....	\$5, 273. 26	\$178. 80	\$105. 50		\$137. 97		
Arizona.....	10. 60	. 75	43. 88				
Arkansas.....	361. 75	215. 05	36. 75				
First California.....	83, 093. 52	1, 149. 85	73, 808. 00	\$1, 048. 10	5, 120. 55	\$3. 00	\$477. 60
Sixth California.....	5, 488. 23	1, 955. 89	102, 059. 44	1, 403. 13	1, 658. 31	37. 13	201. 24
Colorado.....	6, 024. 36	214. 10	11, 461. 57	50. 93	439. 70		32. 40
Connecticut.....	5, 304. 55	55, 609. 32	54, 375. 94	115. 78	1. 02		
Delaware.....	3, 189. 00	82. 95	66, 832. 19				
Florida.....	504, 296. 46	31, 007. 77	1, 232, 060. 93	994, 245. 71	28, 137. 16		. 72
Georgia.....	31, 883. 07	138. 98	27, 885. 32	21. 53	11. 48		
Hawaii.....	2, 558. 21	. 32	7. 03				
Idaho.....	481. 10	3. 00	626. 72				
First Illinois.....	34, 563. 61	11, 759. 24	136, 687. 71	26, 941. 72	4, 856. 09		3, 155. 20
Eighth Illinois.....	11, 143. 97	8, 156. 57	15, 030. 85	36. 75			
Indiana.....	220, 885. 18	26, 382. 77	300, 379. 84	1, 961. 95	992. 93		. 70
Iowa.....	26, 608. 87	11, 287. 55	7, 714. 27		105. 30		
Kansas.....	9, 737. 74	509. 55	865. 91				
Kentucky.....	59, 801. 02	16, 615. 06	117, 304. 06	37. 01	137. 24		
Louisiana.....	63, 880. 82	885. 30	187, 177. 05	4, 434. 17	3, 128. 95	. 75	
Maine.....	2, 332. 32	6, 688. 31	14, 578. 52	11			
Maryland, including District of Columbia.....	39, 119. 24	15, 556. 01	63, 061. 25	308. 27	3, 515. 43		97. 98
Massachusetts.....	39, 570. 07	68, 612. 25	236, 692. 12	2, 710. 69	15, 347. 09	4. 96	260. 10
Michigan.....	120, 531. 66	239, 134. 90	606, 486. 70	10, 467. 50	3, 163. 29		26. 28
Minnesota.....	32, 120. 55	3, 883. 07	28, 705. 46	20. 74	232. 36	. 30	3. 17
Mississippi.....	70. 85		6. 63				
First Missouri.....	5, 212. 94	3, 730. 16	21, 344. 78	384. 10	2, 518. 81	1. 51	
Sixth Missouri.....	65, 280. 01	2, 188. 70	18, 545. 84	127. 05	685. 80		
Montana.....	142. 38	6. 00	4, 083. 26	18. 38			7. 20
Nebraska.....	11, 265. 70	455. 10	2, 397. 25				
Nevada.....	17. 00	2. 05	337. 90				
New Hampshire.....	1, 474. 55	28, 644. 46	188, 942. 93	63. 00			. 87
First New Jersey.....	201, 461. 51	6, 473. 27	921, 045. 63	82, 365. 55	185. 75	. 12	
Fifth New Jersey.....	609, 982. 87	37, 770. 95	966, 581. 32	73, 788. 52	7, 945. 34	357. 01	3. 60
New Mexico.....	20. 00	. 08	88. 25				
First New York.....	324, 342. 79	11, 477. 84	57, 636. 89	14, 672. 49	372. 27		20, 421. 00
Second New York.....	43, 855. 28	6, 690. 62	55, 170. 00	22, 242. 94	217, 240. 92	5, 091. 63	21, 249. 64

Third New York.....	105,628.55	22,874.99	313,123.83	145,557.78	10,725.02	4,764.08	3,723.63
Fourteenth New York.....	71,231.34	6,638.33	389,407.84	5,823.50	73.93		
Twenty-first New York.....	25,482.30	193,204.37	33,859.17	137.55	34.09		
Twenty-eighth New York.....	8,954.63	2,499.05	17,861.78	230.52	3,244.78	4.50	40.32
North Carolina.....	22,153.70	67.05	3,883.13			28,501.50	12,816.00
North Dakota.....	337.20	45.15	63.00				
First Ohio.....	61,332.08	76,416.28	100,302.42	3,046.60	1,433.86		
Tenth Ohio.....	336,910.54	7,085.58	168,251.93	69.00	492.75		3.51
Eleventh Ohio.....	129,804.99	12,126.27	75.38				
Eighteenth Ohio.....	114,743.46	10,871.88	47,017.15	448.83	1,327.74		21.60
Oklahoma.....	1,490.00		23.00				
Oregon.....	1,121.85	158.74	2,189.25	.63			
First Pennsylvania.....	2,237,672.47	364,949.39	3,038,578.23	31,652.45	21,694.32	6,007.13	1,221.20
Twelfth Pennsylvania.....	406,392.20	133,883.96	249,609.22	115.50			
Twenty-third Pennsylvania.....	139,056.66	5,565.23	1,818.73	121.55	4,577.26		23.89
Rhode Island.....	8,798.75	562.95	7,288.22		.34		337.40
South Carolina.....	33,567.61	25,292.56	20,950.55	39.38	138.39		
South Dakota.....	1,645.40	225.00	2,323.75		5.40		
Tennessee.....	77,177.50	29.36	109,985.59	13.65			
First Texas.....	19,581.72	1,158.29	32,425.69	109.20	146.48		
Second Texas.....	637.25	354.30	120.87			7.50	
Utah.....	6.30	83.03	10,432.31	3.68	76.28		
Vermont.....	178.10	157.58	318.25				
Virginia.....	641,141.89	4,328.13	171,064.24	.27	40.50	256,684.80	975.24
Washington, including Alaska.....	1,763.37	244.62	2,537.75	36.76	88.42		
West Virginia.....	169,078.15	83.10	26.75		47.50	46.13	
Wisconsin.....	26,564.54	4,309.04	125,833.53	7,623.06	200.27		
Wyoming.....	58.00		335.50				
Philippine Islands.....	302,661.29	6,654.85	3,842.49	94.89	530.39		
Total.....	7,516,565.88	1,477,335.67	10,373,717.24	1,432,584.92	340,811.48	301,512.05	65,100.49

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1930, by collection districts—Continued

District	Tobacco and tobacco manufactures—Continued						Total
	Cigarettes (small), per thousand, \$3	Manufactured tobacco and snuff, per pound, 18 cents	Leaf tobacco, sold, removed, or shipped in violation of sec. 3360, R. S., etc.	Cigarette papers, per package, ½ and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	Miscellaneous collections relating to tobacco	
Alabama.....		\$2.97				\$84.99	\$5,783.49
Arizona.....							55.23
Arkansas.....	\$0.31	60.41					674.27
First California.....	13,138,035.38	34,771.08		\$211,415.50		150.08	13,549,072.66
Sixth California.....	2,505.33	3,777.42	\$10.00			30.10	119,126.22
Colorado.....	18.36	1,564.74				5.69	19,811.85
Connecticut.....	9.60	9,773.28					125,189.49
Delaware.....		456,708.66				13.23	526,826.03
Florida.....	9,752.75	1,014.46		132.00		13,340.21	2,813,988.17
Georgia.....	.30	1,037.12					60,977.80
Hawaii.....	281.31	3,779.62					6,626.49
Idaho.....		1.89					1,112.71
First Illinois.....	8,959.09	6,317,894.20				116.70	6,544,933.56
Eighth Illinois.....		23,923.53					58,291.67
Indiana.....	7.98	53,472.67					604,084.02
Iowa.....	1.62	45,052.68					90,770.29
Kansas.....		2,478.55					13,591.75
Kentucky.....	12,660,960.00	3,231,699.78				5,663.87	16,092,218.04
Louisiana.....	8,154.39	16,171.83		238.20		73.12	284,144.58
Maine.....	60.30	9.99				10.00	23,679.55
Maryland, including District of Columbia.....	20.04	259.20				180.00	122,117.42
Massachusetts.....	11,968.85	73,813.39					448,979.52
Michigan.....	60,522.75	2,181,659.52				879.34	3,222,871.94
Minnesota.....	65.00	12,940.58					77,980.23
Mississippi.....						5.00	82.48
First Missouri.....	64,054.23	8,762,098.97					8,859,345.50
Sixth Missouri.....	1.80	340.79				30.00	87,199.99
Montana.....	1.62	241.31					4,500.15
Nebraska.....	.45	7,189.92					21,308.42
Nevada.....						1.21	358.16
New Hampshire.....		116.55				25.83	219,268.19
First New Jersey.....	4.20	343.17				20.00	1,211,899.20
Fifth New Jersey.....	16,083,144.78	1,600,438.18				93.96	19,380,106.53
New Mexico.....		49.06					157.39
First New York.....	7,725,386.28	418,984.52				17,515.18	8,590,809.26

Second New York	164,501.92	46,716.68		712,100.50	\$3,309.00		1,298,169.13
Third New York	3,533,686.48	5,371.96				1,417.74	4,146,874.06
Fourteenth New York	440.55	79,253.04				50.00	552,918.53
Twenty-first New York	88.65	138,885.10					391,691.23
Twenty-eighth New York	75.28	76,858.61					109,769.47
North Carolina	233,164,412.19	23,100,937.41	352.35	396,675.00		140.00	256,729,938.33
North Dakota						5.62	450.97
First Ohio	17.77	7,282,078.83				10,012.93	7,534,640.77
Tenth Ohio	2.70	2,987,481.55					3,500,291.56
Eleventh Ohio	30.00	367.38	25.00				142,429.02
Eighteenth Ohio	3.90	60,430.19					234,864.75
Oklahoma							1,513.00
Oregon	33.78	861.93					4,366.18
First Pennsylvania	209,930.28	267,623.75		6.92		30.00	6,179,366.14
Twelfth Pennsylvania		799,011.36				20.00	1,589,032.24
Twenty-third Pennsylvania	319.97	17,730.87				77.27	169,291.43
Rhode Island	55.08	3,683.50					20,726.24
South Carolina		3,387.88				28.84	83,405.21
South Dakota		529.74				333.25	5,062.54
Tennessee	.54	3,682,249.74					3,869,456.38
First Texas	16.08	26,792.77		8.00			80,238.23
Second Texas	3.41	177.23					1,300.56
Utah	1.80	173.25				27.24	10,803.89
Vermont		47.75					701.68
Virginia	72,959,882.67	3,564,318.78	25.00				77,598,461.52
Washington, including Alaska	109.27	358.32					5,138.51
West Virginia	100.10	2,198,218.05	187.55				2,367,787.33
Wisconsin	12.75	34,985.08					199,528.27
Wyoming		76.83					470.33
Philippine Islands	8,632.80	14.04					322,430.75
Total	359,816,274.69	1,67,640,291.66	599.90	1,320,576.12	3,309.00	50,381.40	450,339,060.50

¹ Collected from the tax on chewing and smoking tobacco, \$60,098,186.23; and on manufactured snuff, \$7,542,105.43.

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1930, by collection districts—Continued

District	Oleomargarine								Adulterated butter	Process or renovated butter	
	Colored per pound, 10 cents	Uncolored per pound, one-fourth cent	Imported from foreign countries, per pound, 15 cents	Manufacturers, \$600	Retail dealers		Wholesale dealers				Total
					Colored oleomargarine, \$48	Uncolored oleomargarine, \$6	Colored oleomargarine, \$480	Uncolored oleomargarine, \$200			
Alabama					\$2,584.00	\$11,266.86	\$505.00	\$5,741.67	\$20,097.53		
Arizona					240.00	4,395.13	480.00	1,466.67	6,581.80	\$623.75	
Arkansas	\$55.30				2,516.50	10,415.78	480.00	3,600.03	17,067.61	\$75.00	
First California		\$61,194.00		\$3,600.00		29,908.52		7,900.04	102,602.56		
Sixth California		35,511.80		3,950.00		49,374.92		10,858.70	99,695.42		
Colorado	1,225.00	3,631.00		1,200.00	407.00	13,580.41		4,733.35	24,776.76		
Connecticut						7,142.64		2,333.34	9,475.98		
Delaware					6,449.00	1,812.51	960.00	1,150.00	10,371.51		
Florida	34,275.00	90.00		600.00	8,760.00	10,063.06	7,360.00	4,514.70	65,662.76		
Georgia					14,708.00	7,881.47	1,440.00	7,483.42	31,512.89	100.00	
Hawaii						283.50		41.68	325.18		
Idaho						2,736.27		1,600.00	4,336.27		
First Illinois	243,551.40	364,529.75		8,250.00		56,160.69	490.00	16,158.40	689,140.24		
Eighth Illinois	45,405.00	20,232.50		1,200.00		43,834.32	480.00	17,605.03	128,756.85		
Indiana	111,104.00	8,100.00		1,200.00	11,886.00	51,943.50	5,490.00	14,441.80	204,165.30		
Iowa						41,574.23		19,150.07	60,724.30		
Kansas	160,293.00	54,323.25		4,050.00	9,867.00	31,849.95	1,800.00	11,595.73	273,778.93	88.75	
Kentucky					866.00	15,874.65	960.00	2,900.01	20,600.66		
Louisiana	23,320.00	1,622.50		700.00	3,479.00	5,594.30	480.00	5,850.02	45,045.82		
Maine						8,986.83		6,400.00	15,386.83		
Maryland, including District of Columbia	486,733.41	8,206.50		1,800.00	37,647.60	18,341.96	3,000.00	5,916.69	561,646.16	2,708.00	
Massachusetts	175.00	8,578.75		600.00		34,814.51		7,266.68	51,434.94		
Michigan		16,289.65		600.00	144.00	68,497.51	5.00	28,033.42	113,569.58		
Minnesota		6,233.50		600.00		29,180.43		13,566.69	49,580.62	714.00	
Mississippi					1,569.50	2,893.19	960.00	1,716.67	7,139.36		
First Missouri	52,772.00	23,404.25		1,550.00		18,996.35	960.00	2,850.01	107,080.61		
Sixth Missouri	30,093.60	6,060.80		1,700.00	3,337.00	29,624.24	1,360.00	8,183.40	80,359.04	438.00	
Montana						252.01			252.01		
Nebraska	5,329.80	6,952.50		625.00	404.00	21,093.52	960.00	7,833.38	43,198.20		
Nevada						746.77		637.52	1,384.29		
New Hampshire						4,204.65		1,766.67	5,971.32		
First New Jersey						12,978.26		2,516.67	15,494.93		
Fifth New Jersey	66,246.50	69,695.85		2,400.00		20,908.89	960.00	4,000.00	164,211.24		
New Mexico					252.00	1,429.62			1,681.62		
First New York		1,075.00		200.00		15,107.51		1,800.01	18,182.52		

Second New York					492.50		3,950.00	4,442.50	1,800.00	
Third New York					5,398.76		800.00	6,198.76	1.25	
Fourteenth New York					20,613.53		8,150.00	28,763.53		
Twenty-first New York					23,611.26		10,600.01	34,211.27		
Twenty-eighth New York					23,463.38		9,016.69	32,480.07		
North Carolina				5,062.00	11,333.48	840.76	6,350.05	23,586.29		
North Dakota	2.00				6,987.88		4,238.36	11,226.24		
First Ohio		26,542.50		1,800.00	16,715.44		6,616.69	51,674.63		
Tenth Ohio		16,000.00			17,885.81		5,983.35	39,869.16		
Eleventh Ohio	3.60	36,585.00		600.00	22,996.05		7,855.67	68,040.32		
Eighteenth Ohio					36,094.53		11,291.70	47,386.23		
Oklahoma					25,484.40	1,440.00	5,766.71	38,741.11		
Oregon	30.00	10,710.00		600.00	16,517.98	33.33	5,100.03	32,901.34		
First Pennsylvania					9,908.63		2,983.34	12,891.97		
Twelfth Pennsylvania					4,933.88	400.00	200.00	5,533.88		
Twenty-third Pennsylvania	88.20	12.60	\$14.40		12,517.91	200.00	4,093.34	16,926.45		
Rhode Island	1,598.00	2,657.66		1,200.00	4,774.75		1,183.34	12,101.75		
South Carolina					4,246.91		2,950.02	11,012.93		
South Dakota	5.00			57.60	7,738.80		5,325.02	13,126.42		
Tennessee	43,375.00	357.50		600.00	17,814.60	960.00	6,750.03	76,134.29		
First Texas	15.00			62.50	8,860.09	1,720.00	5,412.54	17,642.13		
Second Texas	63,905.00	10,496.25		1,200.00	11,066.36	480.00	3,833.35	94,010.96		
Utah	31.90	556.50		625.00	3,256.03		2,200.00	6,669.43		
Vermont					1,750.00		1,800.01	3,550.01		
Virginia	376.40			11,322.10	14,377.81	3,840.00	6,120.89	36,037.20		
Washington, including Alaska		2,925.00		1,200.00	26,205.94		6,550.01	36,880.95		
West Virginia					16,445.69	1,440.00	11,352.90	43,256.59		
Wisconsin	12.50	22,144.00		700.00	26,168.78		11,606.36	60,631.64	69.60	
Wyoming					1,926.05	133.34	16.67	2,076.06		
Philippine Islands										
Total	1,370,021.61	824,718.61	14.40	43,470.10	163,499.86	1,087,336.19	40,617.43	389,709.55	3,919,387.75	¹ 2,045.85 ² 4,572.50

¹ Of the \$2,045.85 collected from adulterated butter, \$245.85 was from the tax at 10 cents per pound and the balance, \$1,800, from the special tax on manufacturers.

² Of the \$4,572.50 collected from process or renovated butter, \$4,322.50 was from the tax at one-fourth cent per pound and the balance, \$250, from the special tax on manufacturers.

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1930, by collection districts—Continued

District	Mixed flour			Stamp sales (documentary, etc.)				
	Per barrel, 4 cents	Makers, packers, or repackers, \$12	Total	Bonds of indebt- edness, capital stock issues, etc. (according to value)	Capital stock transfers, on each \$100 of face value or fraction thereof, 2 cents	Sales of produce on exchange, etc., for each \$100 in value or fraction thereof, 1 cent	Playing cards, per pack, 10 cents	Total
Alabama.....				\$40,848.56	\$1,336.00		\$0.60	\$42,185.16
Arizona.....				32,205.57			25.80	32,231.37
Arkansas.....				19,557.99	527.65		6.30	20,091.94
First California.....	\$860.00	\$24.00	\$884.00	674,331.58	316,382.26		3,431.10	994,144.94
Sixth California.....				489,791.38	150,122.43		832.80	640,746.61
Colorado.....	2.50	12.00	14.50	88,196.30	14,317.80	\$539.16	492.10	103,545.36
Connecticut.....				111,330.99	109,690.15	.60	3,840.80	224,862.54
Delaware.....				111,423.83	11,622.60			123,046.43
Florida.....				47,669.83				47,669.83
Georgia.....				54,745.55	3,263.80			58,009.35
Hawaii.....				40,619.12	4,740.98		3,724.60	49,084.70
Idaho.....				24,251.60				24,251.60
First Illinois.....				1,514,671.47	2,718,910.39	2,189,061.67	225,080.70	6,647,724.23
Eighth Illinois.....	19.40	21.00	40.40	10,486.63	3,153.10		.60	13,640.33
Indiana.....				61,401.49	601.70		48.50	62,051.69
Iowa.....	217.00		217.00	36,908.17	478.21		3.20	37,389.58
Kansas.....	24.50	34.00	58.50	34,502.44				34,502.44
Kentucky.....				36,200.88	7,043.43		21.00	43,265.31
Louisiana.....				108,420.93	4,234.88	265,640.61	.10	378,296.52
Maine.....				17,794.94	671.50		.60	18,467.04
Maryland, including District of Columbia.....				179,134.50	36,019.52		29.00	215,183.02
Massachusetts.....				716,359.65	749,772.06		291.30	1,466,423.01
Michigan.....				569,485.78	215,985.41		209.20	785,680.39
Minnesota.....				289,188.50	16,075.60	201,636.10	85,081.70	591,981.90
Mississippi.....				14,765.01	1,079.12			15,844.13
First Missouri.....				90,850.85	47,286.95	3,829.52	115.80	142,083.12
Sixth Missouri.....	.50	24.00	24.50	71,427.19	1,476.56	116,865.00	752.40	190,521.15
Montana.....				28,954.60				28,954.60
Nebraska.....				51,681.44	4,523.50	189.00	30.60	56,424.54
Nevada.....				59,244.00				59,244.00
New Hampshire.....				17,766.15	82.73		1.80	17,850.68
First New Jersey.....				38,232.77			2,500.00	40,732.77
Fifth New Jersey.....				260,366.52	9,485.15	.02	906,909.20	1,176,760.89
New Mexico.....				4,936.50	452.86			5,389.36
First New York.....	10.00	12.00	22.00	101,669.52	9,773.98		123,154.60	234,598.10
Second New York.....				13,712,449.57	41,255,511.27	809,599.77	18,037.20	55,795,597.81
Third New York.....				44,437.95	55,653.94		149.10	100,240.99

Fourteenth New York				51,083.45	6.84		73,005.20	124,095.49
Twenty-first New York				55,030.39				55,030.39
Twenty-eighth New York	1,584.40	29.50	1,613.90	160,808.68	150,421.39		52.10	311,282.17
North Carolina				25,256.61	3,597.23			28,853.84
North Dakota				6,178.42				6,178.42
First Ohio				131,267.27	35,107.64		2,891,259.20	3,057,634.11
Tenth Ohio				43,662.62	3,464.60	91.00	160.00	47,378.22
Eleventh Ohio				61,872.32	1,768.80		20.00	63,661.12
Eighteenth Ohio				590,103.44	49,170.41		17.90	639,291.75
Oklahoma				45,506.62	274.04			45,780.66
Oregon	1,892.04	29.00	1,921.04	76,067.56	225.00		80.00	76,372.56
First Pennsylvania				463,275.28	432,766.89		33.60	896,075.77
Twelfth Pennsylvania				17,780.26	4,218.34			21,998.60
Twenty-third Pennsylvania				212,183.00	175,051.46		15,472.00	402,706.46
Rhode Island				19,404.78	28,891.70		71.20	48,367.68
South Carolina				8,024.48				8,024.48
South Dakota				6,391.01				6,391.01
Tennessee				51,473.18		2,343.50		53,816.68
First Texas				75,841.26	146.42		809.50	76,797.18
Second Texas				59,388.13	2,943.80		12.60	62,344.53
Utah				41,997.40	1,238.10			43,235.50
Vermont				20,358.14	4,077.41			24,435.55
Virginia				26,561.55	6,039.06			32,600.61
Washington, including Alaska	170.00	24.00	194.00	302,302.96	35,732.82	1,814.14	237.30	340,087.22
West Virginia				61,016.81	10,860.80			71,877.61
Wisconsin				183,544.13	1,948.58	8,265.49	463,291.20	657,049.40
Wyoming				6,201.21				6,201.21
Philippine Islands				2,384.25				2,384.25
Total	4,780.34	209.50	4,989.84	22,611,274.96	46,698,226.86	3,599,875.58	4,819,292.50	77,728,669.90

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1930, by collection districts—Continued

District	Narcotics								
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufacturers, and compounders, \$24	Dealers		Practitioners, \$1	Dealers in untaxed narcotic preparations, \$1	Opium order blanks, per hundred, \$1	Accepted offers in compromise, etc., on account of violation of the Harrison Narcotic Act	Total
			Wholesale, \$12	Retail, \$3					
Alabama	\$54.00	\$96.00	\$310.00	\$2,882.69	\$2,068.50	\$192.97	\$158.53	\$866.00	\$6,628.69
Arizona			58.00	661.64	503.55	37.00	32.60	335.00	1,627.79
Arkansas	12.50	70.00	152.00	2,768.00	2,466.75	254.50	544.98	91.99	6,360.72
First California	274.99	409.00	753.00	3,980.75	4,126.12	85.50	255.45	112.00	9,996.81
Sixth California	59.25	174.00	500.00	4,972.19	5,650.40	67.50	356.90	753.05	12,533.29
Colorado			465.00	1,762.19	2,010.44	91.00	95.65	834.50	5,258.78
Connecticut		48.00	291.00	2,316.59	2,043.71	192.10	120.90	1,820.00	6,832.30
Delaware	3.00	24.00	12.00	283.75	324.75	101.00	19.90	25.00	793.40
Florida			352.00	2,258.25	1,659.50	151.00	167.20	515.00	5,102.95
Georgia	107.89	142.00	602.15	2,858.87	3,022.21	365.25	223.06	1,210.74	8,532.17
Hawaii	8.31	32.00	112.00	36.75	278.00	37.25	10.60		514.91
Idaho			12.00	575.50	399.75	2.00	22.11		1,011.36
First Illinois	5,993.60	336.00	1,013.00	9,272.43	8,752.90	66.00	442.11	2,587.94	28,463.98
Eighth Illinois	37.15	92.00	320.00	1,688.63	4,951.25	160.50	121.30	1,265.00	8,635.83
Indiana	8,471.77	168.00	848.00	3,590.80	4,296.85	403.25	249.95	140.00	18,168.62
Iowa	48.00	84.50	634.75	2,362.25	3,231.57	310.06	146.21	3,312.00	10,129.34
Kansas			406.25	2,583.07	2,706.79	153.00	140.29	35.00	6,024.40
Kentucky	128.15	124.00	342.00	2,463.70	2,905.50	248.75	178.07	345.00	6,735.17
Louisiana	10.00	92.00	208.00	2,701.80	2,039.75	389.58	95.53	896.55	6,433.21
Maine	2.00	48.00	154.00	1,066.75	1,099.00	339.50	64.23	1,275.00	4,048.48
Maryland, including District of Columbia	5,795.64	370.00	451.00	2,798.07	3,351.50	542.82	213.39	1,510.00	15,032.42
Massachusetts	2,257.48	216.00	730.00	6,152.44	7,011.54	270.25	313.44	3,235.00	20,186.15
Michigan	6,666.14	1,341.00	3,657.50	8,525.50	5,373.50	383.75	288.51	1,670.00	27,905.90
Minnesota	2.00	24.00	320.50	3,119.25	2,852.75	32.75	172.28	4,226.00	10,749.53
Mississippi		1.00	194.00	2,239.83	2,077.57	211.20	112.10	689.00	5,524.70
First Missouri	15,577.85	387.50	456.75	3,235.78	3,251.00	109.00	182.00	1,562.72	24,762.60
Sixth Missouri	43.37	157.00	452.00	2,664.44	2,683.45	105.25	173.20	6,004.00	12,282.71
Montana	4.00	24.00	111.00	866.51	570.50	10.75	30.60	200.00	1,817.36
Nebraska	17.55	4.00	496.50	2,594.90	2,738.45	119.00	85.69	525.00	6,581.09
Nevada				133.75	146.50	4.00	11.50		295.75
New Hampshire	51.00	24.00	48.00	570.75	952.95	147.25	28.01	883.76	2,705.72
First New Jersey	29.00	54.00	125.25	1,499.01	1,219.38	23.01	65.64	2,775.34	5,790.63
Fifth New Jersey	56,252.85	120.00	156.00	4,128.45	3,314.83	7.50	192.20	990.00	65,161.83
New Mexico			15.00	316.00	379.00	29.25	17.11	391.00	1,147.36

First New York.....	3,988.02	198.00	198.91	7,409.40	3,690.55	55.00	296.00	75.00	15,910.88
Second New York.....	420.05	270.00	477.00	1,278.94	734.25	19.50	80.00	-----	3,279.74
Third New York.....	65.05	150.00	209.44	3,859.21	4,905.32	4.00	153.35	155.00	9,501.37
Fourteenth New York.....	1,007.55	306.00	321.00	4,882.30	3,768.31	133.75	219.40	815.00	11,453.03
Twenty-first New York.....	69.80	142.00	307.00	1,375.75	1,929.50	177.00	92.01	1,267.00	5,360.11
Twenty-eighth New York.....	627.65	216.00	421.00	2,654.28	2,893.50	50.25	127.47	785.00	7,775.56
North Carolina.....	-----	24.00	608.00	2,630.59	3,330.95	542.25	174.52	1,811.00	9,121.31
North Dakota.....	-----	-----	96.00	761.25	580.75	6.25	25.90	125.00	1,595.15
First Ohio.....	374.66	168.00	228.00	1,349.75	1,835.50	73.00	112.50	2,000.00	6,141.41
Tenth Ohio.....	12.20	24.00	216.00	989.25	1,514.00	106.25	72.28	-----	2,933.98
Eleventh Ohio.....	1,203.30	168.00	342.00	1,157.25	1,662.25	108.25	98.03	25.00	4,764.08
Eighteenth Ohio.....	5,516.61	240.00	495.25	3,972.14	4,163.50	132.00	239.80	6,501.18	21,260.48
Oklahoma.....	22.50	24.00	249.00	3,182.78	2,626.50	211.75	137.60	1,000.00	7,454.13
Oregon.....	3.00	24.00	205.00	1,605.79	1,312.00	14.50	94.33	1,159.00	4,417.62
First Pennsylvania.....	5,021.84	768.00	980.50	6,892.97	6,285.39	937.00	366.97	3,384.00	24,636.67
Twelfth Pennsylvania.....	-----	-----	262.00	1,765.13	1,674.25	252.00	88.65	1,450.00	5,492.03
Twenty-third Pennsylvania.....	265.14	120.00	321.00	3,915.56	4,325.00	540.00	215.70	1,278.45	10,980.85
Rhode Island.....	5.92	96.00	186.00	1,162.75	889.25	107.50	81.20	250.00	2,778.62
South Carolina.....	35.00	48.00	215.00	1,677.81	1,458.25	491.42	122.00	610.00	4,657.48
South Dakota.....	-----	-----	84.00	918.75	630.00	24.00	37.00	202.25	1,896.00
Tennessee.....	440.17	178.00	438.00	2,956.13	3,478.76	272.50	207.10	860.00	8,830.66
First Texas.....	20.89	94.00	552.00	3,928.24	3,269.37	293.95	184.71	5,288.50	13,631.66
Second Texas.....	163.63	24.00	423.00	4,700.17	3,608.14	397.15	214.52	11,661.20	21,191.81
Utah.....	9.44	24.00	126.00	459.00	377.00	53.00	32.16	230.00	1,310.60
Vermont.....	-----	-----	96.00	434.00	625.75	294.75	30.55	55.00	1,536.05
Virginia.....	28.84	48.00	334.00	2,256.95	2,626.00	853.25	189.80	606.00	6,942.84
Washington, including Alaska.....	-----	72.00	430.75	2,219.31	2,005.27	68.01	123.66	610.00	5,529.00
West Virginia.....	4.00	48.00	189.00	1,219.00	2,037.50	138.75	103.31	270.00	4,009.56
Wisconsin.....	21.00	72.00	219.00	4,061.50	3,896.75	194.75	179.00	452.00	9,096.00
Wyoming.....	-----	-----	56.00	266.50	230.25	28.00	9.84	827.36	1,417.95
Total.....	121,233.75	8,208.00	24,044.50	165,873.73	162,824.02	12,223.27	9,440.60	84,834.53	588,682.40

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1930, by collection districts—Continued

[illegible]

Nevada									903.60	903.60
New Hampshire									18,307.82	18,307.82
First New Jersey	11,665.30	50.00			47.68			3,783.64	131,754.32	147,300.94
Fifth New Jersey	14,972.79		462.00		1.87			18,199.39	423,409.87	457,045.92
New Mexico									3,359.89	3,359.89
First New York	182,918.88							72,610.40	816,270.68	1,071,799.96
Second New York	732.91		107.52		30,435.54			18,504.51	240,441.83	290,222.31
Third New York	1,671,939.77	60,763.87	82,368.25	27,098.10	243,185.82	16,240.38	4,614.42	175,311.46	902,696.27	3,184,218.34
Fourteenth New York	39,495.10							30,283.09	732,531.35	802,309.54
Twenty-first New York	452.89							30,832.30	83,225.89	84,511.08
Twenty-eighth New York	1,862.29	3,561.92	6,858.00	198.73				17,821.16	251,050.26	281,352.36
North Carolina									55,080.19	55,080.19
North Dakota	148.40	549.90		18.00					2,678.08	3,394.38
First Ohio	1,275.56	242.40						165.98	156,929.59	158,613.53
Tenth Ohio	816.09								66,075.54	66,891.63
Eleventh Ohio									65,356.50	65,356.50
Eighteenth Ohio	4,519.10					1,503.97		18,071.95	350,531.34	374,626.36
Oklahoma		3,610.20						60.90	71,313.72	74,984.82
Oregon		434.00		64.80				6,181.47	80,290.52	86,970.79
First Pennsylvania	148,683.03	8,598.76		13.50	10,196.27			4,698.72	542,869.07	715,059.35
Twelfth Pennsylvania	159.02	804.06		11.46				267.95	69,488.62	70,731.11
Twenty-third Pennsylvania	17,912.02							9,973.31	336,974.90	364,860.23
Rhode Island	5,051.15	88.00					1,429.00	903.67	65,900.72	73,372.54
South Carolina									26,881.20	26,881.20
South Dakota	1.25								4,859.56	4,860.81
Tennessee		151.80							72,296.08	72,447.88
First Texas	789.61					2.50	191.27	334.16	108,106.90	109,424.44
Second Texas	3,659.80	179.00							123,133.27	126,972.07
Utah	301.35							166.57	23,716.84	24,184.76
Vermont	100.00								10,391.44	10,491.44
Virginia									72,826.33	72,826.33
Washington, including Alaska	2,560.20						229.32	391.05	156,668.64	159,849.21
West Virginia	380.75								40,635.50	41,016.25
Wisconsin	6,939.16				.78			9,987.92	206,980.05	223,907.91
Wyoming	23.96								3,108.90	3,132.86
Total	2,728,816.97	139,652.11	205,137.02	42,567.77	370,450.60	16,243.63	16,047.89	711,752.00	12,521,091.52	16,751,759.51

TABLE 1.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1930, by collection, districts—Continued

District	Miscellaneous				Total	Total (all sources)
	Collections under prohibition laws	Internal revenue collected through customs offices	Pistols and revolvers, 10 per cent	Miscellaneous, including delinquent taxes collected under repealed laws, etc.		
Alabama.....	\$4,642.01			\$663.55	\$5,305.56	\$7,161,054.93
Arizona.....	1,775.00			302.04	2,077.04	2,965,710.01
Arkansas.....	4,115.41			1,413.91	5,529.32	3,156,507.34
First California.....	32,971.13	\$154.79		2,529.59	35,655.51	83,653,870.44
Sixth California.....	20,465.86	271.83		22,705.93	43,443.62	65,634,438.40
Colorado.....	7,944.67	40.71		9.19	7,994.57	12,468,450.77
Connecticut.....	11,376.33	.83	\$272,295.55		283,672.71	48,391,389.35
Delaware.....	25.00			4,616.33	4,641.33	40,145,321.90
Florida.....	9,324.86	1.48		10,839.59	20,165.93	16,735,335.80
Georgia.....	4,885.58	1.93		2,595.02	7,482.53	12,520,618.54
Hawaii.....	95.00	2.76		2,951.96	3,049.72	5,515,914.45
Idaho.....	2,588.60				2,588.60	868,067.52
First Illinois.....	74,863.59	641.82		10,976.64	86,482.05	238,174,524.95
Eighth Illinois.....	10,474.60			390.47	10,865.07	8,963,112.93
Indiana.....	14,336.71	.18		56,330.78	70,667.67	26,298,542.30
Iowa.....	2,600.00	.62		482.98	3,083.60	13,368,665.48
Kansas.....	2,314.34				2,314.34	17,133,836.23
Kentucky.....	4,152.72			483.96	4,636.68	32,378,183.96
Louisiana.....	8,809.00	262.49		.32	9,071.81	12,199,672.94
Maine.....	200.00	1.69		725.86	927.55	8,670,813.09
Maryland, including District of Columbia.....	180,198.46	98.41		1,988.96	182,285.83	54,208,727.71
Massachusetts.....	22,155.50	1,022.55	64,528.47	14,543.23	102,249.75	115,742,594.54
Michigan.....	8,080.00	81.64		2,217,785.15	2,225,946.60	137,076,199.64
Minnesota.....	21,843.97	31.55		1,743.06	23,618.63	30,438,665.11
Mississippi.....	2,500.81			598.26	3,099.07	2,099,915.16
First Missouri.....	5,404.48	273.00		15,786.23	21,463.71	49,077,189.17
Sixth Missouri.....	8,099.50			2,225.07	10,324.57	12,946,702.22
Montana.....	17,837.86			3,570.29	21,408.15	2,610,739.32
Nebraska.....	386.75	60.49		13.70	460.94	5,705,779.81
Nevada.....	1,752.68				1,752.68	1,879,608.88
New Hampshire.....	1,655.00			3,040.00	4,695.00	3,758,973.25
First New Jersey.....	20,555.27			6,057.93	26,613.20	19,114,613.44
Fifth New Jersey.....	28,505.02			17,065.60	45,570.62	104,833,827.87
New Mexico.....	974.99			1,043.99	2,018.98	924,647.51
First New York.....	46,791.27			5,332.94	52,124.21	58,510,200.79
Second New York.....	232,881.90	11,880.75	5,150.37	100,480.47	350,393.49	538,872,184.77
Third New York.....	30,732.90		384.07	28,953.46	60,070.43	224,814,697.23

Fourteenth New York	33,955.65	35.05		56.67	34,047.37	49,883,402.08
Twenty-first New York	2,258.03			2,152.94	4,410.97	15,718,635.72
Twenty-eighth New York	7,674.68	9.30		4,641.54	12,325.52	41,155,900.58
North Carolina	6,891.73			200.93	7,092.66	274,257,525.21
North Dakota	3,092.00				3,092.00	556,292.43
First Ohio	6,255.99			46.81	6,302.80	45,479,655.55
Tenth Ohio	1,798.43	.69		12,034.64	13,833.76	19,874,902.87
Eleventh Ohio	1,729.81	2.10		4,037.49	5,769.40	9,144,562.85
Eighteenth Ohio	5,632.02	33.20		37,928.77	43,593.99	71,130,652.74
Oklahoma	7,728.52			7.50	7,736.02	18,079,569.43
Oregon	13,499.86			935.46	14,435.32	5,744,794.79
First Pennsylvania	15,558.57	99.27	1,155.13	1,537.12	18,350.09	133,212,737.97
Twelfth Pennsylvania	6,491.00			279.00	6,770.00	17,900,789.14
Twenty-third Pennsylvania	45,865.09	.77		3,052.48	48,918.34	79,089,537.21
Rhode Island	9,774.50	2.54		373.20	10,150.24	15,307,494.16
South Carolina	4,949.50			388.23	5,337.73	3,018,204.30
South Dakota	1,804.27			294.88	2,099.15	887,611.88
Tennessee	7,428.54			1,118.02	8,546.56	16,478,693.78
First Texas	13,435.80	161.87	23.40	1,159.61	14,780.68	22,263,373.29
Second Texas	7,261.76		852.52	177.37	8,291.65	16,621,147.72
Utah	1,464.00	.31		597.00	2,061.31	3,225,694.42
Vermont	850.00			401.48	1,251.48	2,229,415.73
Virginia	3,307.48			3,027.10	6,334.58	96,694,138.88
Washington, including Alaska	20,826.57			750.00	21,576.57	14,441,936.62
West Virginia	7,415.55			3,739.13	11,154.68	12,139,820.37
Wisconsin	19,905.62	11.55		1,485.81	21,402.98	35,512,796.15
Wyoming						752,334.55
Philippine Islands						324,815.00
Total	1,105,171.74	15,186.07	344,389.51	12,617,694.61	4,082,441.93	3,040,145,733.17

¹ Includes \$2,507,504.84 from delinquent taxes collected under repealed laws. Of this amount, \$2,320,262.83 was from automobile tax, \$46,966.66 from corporation capital stock tax, and \$140,275.35 from other miscellaneous taxes.

TABLE 2.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1930, by States comprising two or more districts; from the State of Maryland and the District of Columbia, which constitute the district of Maryland; and from the State of Washington and the Territory of Alaska, which constitute the district of Washington

State ¹	Income tax			Estates— transfer of estates of decedents	Distilled spirits and alcoholic beverages					
	Corporation	Individual	Total		Nonbeverage spirits dis- tilled from—		Beverage spirits, distilled from fruit and other materials, per gallon, \$6.40	Rectified spirits or wines, per gallon, 30 cents	Spirits for export; stamps, each 5 and 10 cents	Bottled- in-bond spirits; case stamps, each 10 cents
					Fruit, per gallon, \$1.10	Other mate- rials, per gallon, \$1.10				
Alaska.....	² \$84,310.86	\$53,293.32	\$137,604.18							
California.....	64,342,404.52	61,541,075.26	125,883,479.78	\$5,491,271.16	\$160,997.02	\$411,550.31	\$190.60			\$200.00
District of Columbia.....	6,229,021.90	8,555,473.41	14,784,495.31	744,068.36		16,365.69				
Illinois.....	122,591,423.36	100,783,757.89	223,375,181.25	5,114,673.89	3,329.26	2,096,996.28				232.00
Maryland.....	18,552,162.02	17,402,202.85	35,954,364.87	730,744.69		552,014.51	50.42			1,720.00
Missouri.....	30,645,474.71	19,896,434.37	50,541,909.08	1,275,161.90		315,028.68				3,177.90
New Jersey.....	45,358,968.36	49,453,164.25	94,812,132.61	5,346,648.27		1,016,513.08			\$0.70	
New York.....	381,710,779.42	448,454,621.74	830,165,401.16	19,622,876.81	7,302.13	825,895.80		\$286.16		726.00
Ohio.....	77,228,321.08	48,921,490.99	126,149,812.07	2,929,021.25	79,478.52	236,053.73				
Pennsylvania.....	115,808,603.28	97,235,312.44	213,043,915.72	4,810,788.15		1,708,472.49			125.30	9,956.00
Texas.....	21,138,157.31	15,825,086.35	36,963,243.66	1,273,307.01						
Washington.....	8,204,222.53	5,439,482.39	13,643,704.92	90,753.30						

State	Distilled spirits and alcoholic beverages								
	Still or sparkling wines, cordials, etc.	Grape brandy for fortifying sweet wines, per gallon, 10 cents	Rectifiers, less than 500 barrels, \$100	Liquor dealers		Manufacturers of stills, \$50	Still or worms manufactured, each \$20	Miscellaneous collections relating to distilled spirits	Total
				Retail, \$25	Wholesale, \$100				
California.....	\$122, 149. 54	\$114, 318. 52	-----	\$48, 057. 99	\$1, 583. 34	\$808. 34	\$185. 00	\$500. 00	\$860, 540. 66
District of Columbia.....	-----	-----	-----	4, 957. 31	200. 00	-----	-----	-----	21, 523. 00
Illinois.....	7, 869. 00	-----	-----	41, 875. 69	2, 045. 86	-----	-----	-----	2, 152, 348. 09
Maryland.....	101. 25	-----	-----	11, 218. 20	1, 316. 67	-----	-----	-----	566, 421. 05
Missouri.....	2, 751. 30	-----	-----	17, 205. 65	1, 325. 01	-----	-----	-----	339, 488. 54
New Jersey.....	3, 447. 72	463. 63	-----	29, 571. 60	850. 00	100. 00	-----	2, 025. 00	1, 052, 971. 73
New York.....	91, 268. 72	8, 440. 28	\$100. 00	102, 935. 03	9, 822. 53	33. 34	20. 00	54. 69	1, 046, 884. 68
Ohio.....	8, 776. 05	1, 058. 76	-----	26, 016. 56	1, 900. 00	166. 68	200. 00	40. 83	1, 353, 691. 13
Pennsylvania.....	5. 00	-----	-----	67, 244. 46	2, 238. 33	162. 50	-----	534. 76	1, 788, 738. 84
Texas.....	-----	-----	-----	19, 452. 75	1, 891. 69	-----	-----	-----	21, 344. 44
Washington.....	-----	-----	-----	135. 42	483. 34	-----	-----	-----	618. 76

State	Tobacco and tobacco manufactures						
	Cigars, according to intended retail prices					Cigars (small), per thousand, 75 cents	Cigarettes (large), per thousand, \$7.20
	Class A, per thousand, \$2	Class B, per thousand, \$3	Class C, per thousand, \$5	Class D, per thousand, \$10.50	Class E, per thousand, \$13.50		
California.....	\$88, 581. 75	\$3, 105. 74	\$175, 867. 44	\$2, 451. 23	\$6, 778. 86	\$40. 13	\$678. 84
District of Columbia.....	103. 00	77. 25	108. 75	181. 14	3, 489. 78	-----	97. 40
Illinois.....	45, 707. 58	19, 915. 81	151, 718. 56	26, 978. 47	4, 856. 09	-----	3, 155. 20
Maryland.....	39, 016. 24	15, 478. 76	62, 952. 50	127. 13	25. 65	-----	. 58
Missouri.....	70, 492. 95	5, 918. 86	39, 890. 62	511. 15	3, 204. 61	1. 51	-----
New Jersey.....	811, 444. 38	44, 244. 22	1, 887, 626. 95	156, 154. 07	8, 131. 09	357. 13	3. 60
New York.....	579, 494. 89	243, 385. 20	867, 059. 51	188, 664. 78	231, 691. 01	9, 860. 21	45, 434. 59
Ohio.....	642, 791. 07	106, 500. 01	315, 646. 88	3, 558. 43	3, 254. 35	-----	25. 11
Pennsylvania.....	2, 783, 121. 33	504, 398. 58	3, 290, 006. 18	31, 889. 50	26, 271. 58	6, 007. 13	1, 245. 09
Texas.....	20, 218. 97	1, 512. 59	32, 546. 56	109. 20	146. 48	7. 50	-----
Washington.....	1, 763. 37	244. 62	2, 537. 75	36. 76	88. 42	-----	-----

¹ Including the Territory of Alaska and the District of Columbia.² Includes \$15,346,36, income tax on Alaska railroads (act of July 18, 1914).

TABLE 2.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1930, by States comprising two or more districts; from the State of Maryland and the District of Columbia, which constitute the district of Maryland; and from the State of Washington and the Territory of Alaska, which constitute the district of Washington—Continued

State	Tobacco and tobacco manufactures—Continued						Total
	Cigarettes (small), per thousand, \$3	Manufactured tobacco and snuff, per pound, 18 cents	Leaf tobacco sold, removed, or shipped in viola- tion of sec. 3360, R. S., etc.	Cigarette papers, per package, ½ and 1 cent	Cigarette tubes, per 50 or fractional part, 1 cent	Miscella- neous collections relating to tobacco	
California.....	\$13, 140, 540. 71	\$38, 548. 50	\$10. 00	\$211, 415. 50	-----	\$180. 18	\$13, 668, 198. 88
District of Columbia.....	18. 68					14. 12	4, 090. 12
Illinois.....	8, 959. 09	6, 341, 817. 73				116. 70	6, 603, 225. 23
Maryland.....	1. 36	259. 20				165. 88	118, 027. 30
Missouri.....	64, 056. 03	8, 762, 439. 76				30. 00	8, 946, 545. 49
New Jersey.....	16, 083, 148. 98	1, 600, 781. 35				113. 96	20, 592, 005. 73
New York.....	11, 424, 179. 16	766, 069. 91		712, 100. 50	\$3, 309. 00	18, 982. 92	15, 090, 231. 68
Ohio.....	54. 37	10, 330, 357. 95	25. 00			10, 012. 93	11, 412, 226. 10
Pennsylvania.....	210, 250. 25	1, 084, 365. 98		6. 92		127. 27	7, 937, 689. 81
Texas.....	19. 49	26, 970. 00		8. 00			81, 538. 79
Washington.....	109. 27	358. 32					5, 138. 51

State	Oleomargarine								Adulterated butter ¹	Process or renovated butter ²	
	Colored, per pound, 10 cents	Uncolored, per pound, one-fourth cent	Imported from foreign countries, per pound, 15 cents	Manufacturers, \$600	Retail dealers		Wholesale dealers				Total
					Colored oleomargarine, \$48	Uncolored oleomargarine, \$6	Colored oleomargarine, \$480	Uncolored oleomargarine, \$200			
Alaska.....						\$194. 01			\$194. 01		
California.....		\$96,705.80		\$7,550.00		79,283.44		\$18,758.74	202,297.98		
District of Columbia.....					\$3,795.00	6,023.99	\$480.00	1,533.34	11,832.33		
Illinois.....	\$288,956.40	384,762.25		9,450.00		99,995.01	970.00	33,763.43	817,897.09		
Maryland.....	486,733.41	8,206.50		1,800.00	33,852.60	12,317.97	2,520.00	4,383.35	549,813.83		\$2,708.00
Missouri.....	82,865.60	29,465.05		3,250.00	9,885.00	48,620.59	2,320.00	11,033.41	187,439.65		438.00
New Jersey.....	66,246.50	69,695.85		2,400.00		33,887.15	960.00	6,516.67	179,706.17		
New York.....		1,075.00		200.00		88,686.94		34,316.71	124,278.65	\$1,801.25	
Ohio.....	3.60	79,127.50		2,400.00		93,691.83		31,747.41	206,970.34		
Pennsylvania.....	88.20	12.60	\$14.40			27,360.42	600.00	7,276.68	35,352.30		
Texas.....	63,920.00	10,496.25		1,262.50	4,602.00	19,926.45	2,200.00	9,245.89	111,653.09		
Washington.....		2,925.00		1,200.00		26,011.93		6,550.01	36,686.94		

¹ Of the \$1,801.25 collected from adulterated butter, \$1.25 was from the tax at 10 cents per pound and \$1,800 from the special tax on manufacturers.

² Of the total amount (\$3,146) collected from process or renovated butter, \$3,096 was from the tax at one-fourth cent per pound and \$150 from the special tax on manufacturers.

TABLE 2.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1930, by States comprising two or more districts; from the State of Maryland and the District of Columbia, which constitute the district of Maryland; and from the State of Washington and the Territory of Alaska, which constitute the district of Washington—Continued

State	Mixed flour			Stamp taxes (documentary, etc.)				
	Per barrel, 4 cents	Makers, packers, or repackers, \$12	Total	Bonds of in- debtedness, capital stock issues, etc. (according to value)	Capital stock transfers, on each \$100 of face value or fraction thereof, 2 cents	Sale of produce on exchange, etc., for each \$100 in value or fraction thereof, 1 cent	Playing cards, per pack, 10 cents	Total
Alaska.....				\$175.07				\$175.07
California.....	\$860.00	\$24.00	\$884.00	1,164,122.96	\$466,504.69		\$4,263.90	1,634,891.55
District of Columbia.....				37,639.56	2,934.48		2.90	40,576.94
Illinois.....	19.40	21.00	40.40	1,625,158.10	2,722,063.49	\$2,189,061.67	225,081.30	6,661,364.56
Maryland.....				141,494.94	33,085.04		26.10	174,606.08
Missouri.....	.50	24.00	24.50	162,278.04	48,763.51	120,694.52	868.20	332,604.27
New Jersey.....				298,599.29	9,485.15	.02	909,409.20	1,217,493.66
New York.....	1,594.40	41.50	1,635.90	14,125,479.56	41,471,367.42	\$09,599.77	214,398.20	56,620,844.95
Ohio.....				826,905.65	89,511.45	91.00	2,891,457.10	3,807,965.20
Pennsylvania.....				693,238.54	612,036.69		15,505.60	1,320,780.83
Texas.....				135,229.39	3,090.22		822.10	139,141.71
Washington.....	170.00	24.00	194.00	302,127.89	35,732.82	1,814.14	237.30	339,912.15

State	Narcotics								
	Opium, coca leaves, etc., per ounce or fraction thereof, 1 cent	Importers, manufac- turers, and compound- ers, \$24	Dealers		Practi- tioners, \$1	Dealers in untaxed narcotic prepara- tions, \$1	Opium or- der blanks, per hun- dred, \$1	Accepted offers in compro- mise, etc., on account of violation of the Har- rison Nar- cotic Act	Total
			Wholesale, \$12	Retail, \$3					
Alaska.....			\$24. 00	\$65. 00	\$64. 75	\$1. 00	\$3. 90		\$158. 65
California.....	\$334. 24	\$583. 00	1, 253. 00	8, 952. 94	9, 776. 52	153. 00	612. 35	\$865. 05	22, 530. 10
District of Columbia.....		48. 00	99. 00	729. 50	1, 057. 00	15. 50	65. 30	700. 00	2, 714. 30
Illinois.....	6, 030. 75	428. 00	1, 333. 00	10, 961. 06	13, 704. 15	226. 50	563. 41	3, 852. 94	37, 099. 81
Maryland.....	5, 795. 64	322. 00	352. 00	2, 068. 57	2, 294. 50	527. 32	148. 09	810. 00	12, 318. 12
Missouri.....	15, 621. 22	544. 50	908. 75	5, 900. 22	5, 934. 45	214. 25	355. 20	7, 566. 72	37, 045. 31
New Jersey.....	56, 281. 85	174. 00	281. 25	5, 627. 46	4, 534. 21	30. 51	257. 84	3, 765. 34	70, 952. 46
New York.....	6, 178. 12	1, 282. 00	1, 934. 35	21, 459. 88	17, 921. 43	439. 50	968. 23	3, 097. 00	53, 280. 51
Ohio.....	7, 106. 77	600. 00	1, 281. 25	7, 468. 39	9, 175. 25	419. 50	522. 61	8, 526. 18	35, 099. 95
Pennsylvania.....	5, 286. 98	888. 00	1, 563. 50	12, 573. 66	12, 284. 64	1, 729. 00	671. 32	6, 112. 45	41, 109. 55
Texas.....	184. 52	118. 00	975. 00	8, 628. 41	6, 877. 51	691. 10	399. 23	16, 949. 70	34, 823. 47
Washington.....		72. 00	406. 75	2, 154. 31	1, 940. 52	67. 01	119. 76	610. 00	5, 370. 35

TABLE 2.—Receipts from specific sources of internal revenue, fiscal year ended June 30, 1930, by States comprising two or more districts; from the State of Maryland and the District of Columbia, which constitute the district of Maryland; and from the State of Washington and the Territory of Alaska, which constitute the district of Washington—Continued

State	Admissions to theaters, etc., and club dues								Total
	Theaters, concerts, etc., for each 10 cents or fraction thereof when over \$3, 1 cent	Prize fight or boxing match, etc.			Sold at places other than the ticket office, 5 and 50 per cent of the excess charged, according to the amount of such excess	Sold by theaters, etc., in excess of the regular established price, of such excess, 50 per cent	Leases of boxes or seats in theaters, etc., 10 per cent of the usual price	Roof gardens, cabarets, etc., of the 20 per cent charged 1½ cents for each 10 cents or fraction thereof	Dues, social, athletic, or sporting club, when in excess of \$25 annually; or initiation fees, if more than \$10, or if the dues or membership fees are in excess of \$25 per year, 10 per cent
		For each 10 cents or fraction thereof, when over \$3 and less than \$5, 1 cent	On the amount paid, when \$5 or more, 25 per cent	Free or complimentary ticket, equivalent tax on the amount for which similar seat is sold					
Alaska.....								\$9.40	\$9.40
California.....	\$30,686.78	\$19,244.97	\$32,096.50	\$376.00	\$13,632.13			\$107,238.71	1,445,115.60
District of Columbia.....	12,673.45				502.69			59.21	96,436.16
Illinois.....	375,241.51	23,466.57	46,480.10	6,731.16	58,892.54		\$2,785.90	85,999.59	1,678,863.07
Maryland.....	16,028.26				212.86			1,853.07	180,371.88
Missouri.....	8,136.05				403.06			15,147.52	307,759.74
New Jersey.....	26,638.09	50.00	462.00		49.55			21,983.03	555,164.19
New York.....	1,897,401.84	64,325.79	89,333.77	27,296.83	273,621.36	\$16,240.38	4,614.42	315,362.92	3,026,216.28
Ohio.....	6,610.75	242.40			1,503.97			18,237.93	638,892.97
Pennsylvania.....	166,754.07	9,402.82		24.96	10,196.27			14,939.98	949,332.59
Texas.....	4,449.41	179.00				2.50		334.16	231,240.17
Washington.....	2,560.20						229.32	391.05	156,659.24

State	Miscellaneous					
	Collections under prohibition laws	Internal revenue collected through customs offices	Pistols and revolvers, 10 per cent	Miscellaneous, including delinquent taxes collected under repealed laws, etc.	Total	Total (all sources)
Alaska.....	\$515. 00				\$515. 00	\$138, 656. 31
California.....	53, 436. 99	\$426. 62		\$25, 235. 52	79, 099. 13	149, 288, 308. 84
District of Columbia.....	4, 342. 94			1, 360. 91	5, 703. 85	15, 724, 675. 72
Illinois.....	85, 338. 19	641. 82		11, 367. 11	97, 347. 12	247, 137, 637. 88
Maryland.....	175, 855. 52	98. 41		623. 05	176, 581. 98	38, 484, 051. 99
Missouri.....	13, 503. 98	273. 00		18, 011. 30	31, 788. 28	62, 023, 891. 39
New Jersey.....	49, 060. 29			23, 123. 53	72, 183. 82	123, 948, 441. 31
New York.....	354, 294. 43	11, 925. 10	\$5, 534. 44	141, 618. 02	513, 371. 99	928, 955, 021. 17
Ohio.....	15, 416. 25	35. 99		54, 047. 71	69, 499. 95	145, 629, 774. 01
Pennsylvania.....	67, 914. 66	100. 04	1, 155. 13	4, 868. 60	74, 038. 43	230, 203, 064. 32
Texas.....	20, 697. 56	161. 87	875. 92	1, 336. 98	23, 072. 33	38, 884, 521. 01
Washington.....	20, 311. 57			750. 00	21, 061. 57	14, 303, 280. 31

TABLE 3.—Summary of monthly internal-revenue receipts for years ended June 30, 1929 and 1930, by sources

Source	July		Increase (+) or decrease (—)	August		Increase (+) or decrease (—)
	1928	1929		1928	1929	
Income tax:						
Corporation.....	\$26,338,528.42	\$21,625,773.14	—\$4,712,755.28	\$22,419,383.42	\$22,100,064.82	—\$319,318.60
Individual.....	10,012,250.31	13,110,067.85	+3,097,817.54	8,685,759.82	10,564,258.67	+1,878,498.85
Total.....	36,350,778.73	34,735,840.99	—1,614,937.74	31,105,143.24	32,664,323.49	+1,559,180.25
Estates: Transfer of estates of decedents.....	5,779,590.05	3,122,769.47	—2,656,820.58	3,113,047.68	3,073,003.15	—40,044.53
Distilled spirits:						
Distilled spirits (nonbeverage).....	901,757.28	891,726.59	—10,030.69	896,019.96	926,676.98	+30,657.02
Distilled spirits (beverage).....					12.00	+12.00
Rectified spirits or wines.....	1,157.82	719.61	—438.21	885.11	598.59	—286.52
Still or sparkling wines, cordials, etc.....	18,619.62	17,071.97	—1,547.65	16,326.32	13,371.45	—2,954.87
Grape brandy used for fortifying sweet wines.....	10,898.70	15,435.53	+4,536.83	34,199.99	18,029.79	—16,170.20
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	199,408.23	222,933.37	+23,625.14	60,167.63	61,151.26	+983.63
Stamps for distilled spirits intended for export.....	22.60	47.50	+24.90	4.80	26.50	+21.70
Case stamps for distilled spirits bottled in bond.....	3,807.77	4,960.70	+1,152.93	2,975.75	1,760.85	—1,214.90
Miscellaneous collections relating to distilled spirits.....	282.99	3,253.50	+2,970.51		5,343.02	+5,343.02
Total.....	1,135,955.01	1,156,148.77	+20,293.76	1,010,579.56	1,026,970.44	+16,390.88
Tobacco:						
Cigars (large).....	1,921,250.85	1,983,831.60	+62,580.75	2,061,344.46	1,993,466.27	—67,878.19
Cigars (small).....	21,318.73	23,516.25	+2,197.52	32,288.63	27,282.74	—5,005.89
Cigarettes (large).....	6,310.87	6,147.37	—163.50	6,908.99	4,301.20	—2,607.79
Cigarettes (small).....	29,171,616.57	32,173,589.33	+3,001,972.76	31,882,127.06	32,793,336.77	+911,209.71
Snuff of all descriptions.....	508,675.49	516,591.81	+7,916.32	617,942.48	600,868.13	—17,074.35
Tobacco, chewing and smoking.....	4,919,853.37	5,369,238.52	+449,385.15	5,678,800.96	5,604,310.67	—74,490.29
Cigarette papers and tubes.....	87,790.80	120,637.50	+32,846.70	114,629.30	107,321.20	—7,308.10
Miscellaneous collections relating to tobacco.....	8,439.22	6,418.38	—2,020.84	5,445.04	7,139.04	+1,694.00
Total.....	36,645,255.90	40,199,970.76	+3,554,714.86	40,399,486.92	41,138,026.02	+738,539.10
Revenue acts of 1926 and 1928:						
Documentary stamps, etc.....						
Bonds of indebtedness, capital stock issues, etc.....	1,351,838.93	2,504,705.88	+1,152,866.95	1,355,793.08	1,823,793.69	+468,000.61
Capital stock sales or transfers.....	2,216,981.40	3,385,342.55	+1,168,361.15	1,324,146.85	4,275,293.64	+2,951,146.79
Sales of produce (future delivery).....	330,115.89	284,941.25	—45,174.64	322,822.92	469,268.55	+146,445.63
Playing cards.....	230,609.90	206,805.80	—23,804.10	338,400.20	297,547.20	—40,853.00

Manufacturers' excise tax—						
Pistols and revolvers	12,235.92	9,193.15	−3,042.77	4,448.24	14,360.22	+9,911.98
Opium, coca leaves, including special taxes, etc.	133,059.51	131,690.80	−1,368.71	29,305.55	24,562.82	−4,742.73
Admissions to theaters, concerts, cabarets, etc.	1,152,348.03	404,049.61	−748,298.42	452,942.78	152,318.30	−300,624.48
Dues of clubs (athletic, social, and sporting)	812,809.85	1,098,248.38	+285,438.53	1,075,697.33	1,356,934.82	+281,237.49
Total	6,239,999.43	8,024,977.42	+1,784,977.99	4,903,556.95	8,414,079.24	+3,510,522.29
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour	993.75	1,686.90	+693.15	1,132.25	745.50	−386.75
Oleomargarine, colored	84,483.60	86,130.40	+1,646.80	94,756.40	114,867.80	+20,111.40
Oleomargarine, uncolored	49,183.48	60,278.00	+11,094.52	60,056.22	61,607.90	+1,551.68
Oleomargarine manufacturers and dealers (special taxes)	729,062.90	830,777.60	+101,714.70	114,489.36	151,884.67	+37,395.31
Collections under prohibition laws	30,410.90	53,620.98	+23,210.08	19,721.86	294,980.80	+275,258.94
Internal revenue collected through customs offices	1,844.16	213.39	−1,630.77	323.09	3,291.01	+2,967.92
Other miscellaneous receipts, including delinquent repealed taxes	3,978,905.68	1,546,654.51	−2,432,251.17	623,168.09	89,138.38	−534,029.71
Total	4,874,884.47	2,579,361.78	−2,295,522.69	913,647.27	716,516.06	−197,131.21
Grand total	91,026,463.59	89,819,069.19	−1,207,394.40	81,445,461.62	87,032,918.40	+5,587,456.78

TABLE 3.—Summary of monthly internal-revenue receipts for years ended June 30, 1929 and 1930, by sources—Continued

Source	September		Increase (+) or decrease (—)	October		Increase (+) or decrease (—)
	1928	1929		1928	1929	
Income tax:						
Corporation.....	\$248,252,543.66	\$273,005,131.10	+\$24,752,587.44	\$32,326,358.21	\$21,339,093.92	-\$10,987,264.29
Individual.....	195,298,607.21	269,060,722.27	+73,762,115.06	6,021,142.21	9,219,246.86	+3,198,104.65
Total.....	443,551,150.87	542,065,853.37	+98,514,702.50	38,347,500.42	30,558,340.78	-7,789,159.64
Estates: Transfer of estates of decedents.....	3,457,317.59	3,353,356.37	-103,961.22	4,285,085.51	3,219,899.43	-1,065,186.08
Distilled spirits:						
Distilled spirits (nonbeverage).....	830,689.96	827,350.26	-3,339.70	1,030,406.12	1,021,792.66	-8,613.46
Distilled spirits (beverage).....		38.42	+38.42			
Rectified spirits or wines.....	702.36	366.69	-335.67	669.90	608.73	-61.17
Still or sparkling wines, cordials, etc.....	22,648.34	26,217.69	+3,569.35	31,528.02	36,378.19	+4,850.17
Grape brandy used for fortifying sweet wines.....	8,351.81	34,472.34	+26,120.53	72,114.42	16,366.79	-55,747.63
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	12,750.69	14,101.03	+1,350.34	14,947.63	10,421.59	-4,526.04
Stamps for distilled spirits intended for export.....	16.20	48.30	+32.10	49.50	51.10	+1.60
Case stamps for distilled spirits bottled in bond.....	1,442.70	2,273.62	+830.92	5,861.99	4,346.47	-1,515.52
Miscellaneous collections relating to distilled spirits.....	10.00	3,291.11	+3,281.11	4,284.28	1,602.61	-2,681.67
Total.....	876,612.06	908,159.46	+31,547.40	1,159,861.86	1,091,568.14	-68,293.72
Tobacco:						
Cigars (large).....	2,043,878.24	1,987,179.01	-56,699.23	2,600,776.64	2,469,848.34	-130,928.30
Cigars (small).....	27,125.72	28,482.75	+1,357.03	30,951.53	28,105.99	-2,845.54
Cigarettes (large).....	8,286.00	6,278.22	-2,007.78	6,252.26	7,252.56	+1,000.30
Cigarettes (small).....	27,380,449.49	31,053,288.28	+3,672,838.79	29,764,808.27	33,608,171.86	+3,843,363.59
Snuff of all descriptions.....	574,915.99	621,791.95	+46,875.96	658,165.65	658,237.39	+71.74
Tobacco, chewing and smoking.....	5,147,338.79	5,186,079.29	+39,340.50	5,702,094.27	5,414,876.80	-287,217.47
Cigarette papers and tubes.....	106,537.90	148,138.20	+41,600.30	124,412.06	100,394.00	-24,018.06
Miscellaneous collections relating to tobacco.....	7,880.75	6,567.05	-1,313.70	5,198.74	8,782.18	+3,583.44
Total.....	35,296,412.88	39,038,404.75	+3,741,991.87	38,892,659.42	42,295,669.12	+3,403,009.70
Revenue acts of 1926 and 1928:						
Documentary stamps, etc.....						
Bonds of indebtedness, capital stock issues, etc.....	1,139,715.05	1,834,920.94	+695,205.89	1,054,340.51	2,115,407.23	+1,061,066.72
Capital stock sales or transfers.....	2,065,329.59	4,260,060.78	+2,194,731.19	2,994,081.93	4,855,460.54	+1,861,378.61
Sales of produce (future delivery).....	315,653.69	437,750.97	+122,097.28	265,195.30	318,260.44	+53,065.14
Playing cards.....	405,751.60	450,231.80	+44,480.20	577,685.80	522,213.40	-55,472.40

Manufacturers' excise tax—						
Pistols and revolvers.....	372.06	16,302.79	+15,930.73	35,935.05	14,888.35	—21,046.70
Opium, coca leaves, including special taxes, etc.....	28,521.00	28,741.33	+220.33	26,616.60	22,886.80	—3,729.80
Admissions to theaters, concerts, cabarets, etc.....	392,430.40	273,014.10	—119,416.30	358,985.60	345,515.70	—13,469.90
Dues of clubs (athletic, social, and sporting).....	667,804.74	866,116.70	+198,311.96	735,607.00	843,163.91	+107,556.91
Total.....	5,015,578.13	8,167,139.41	+3,151,561.28	6,048,447.79	9,037,796.37	+2,989,348.58
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour..	793.50	896.00	+102.50	964.00	961.96	—2.04
Oleomargarine, colored.....	102,825.70	141,581.51	+38,755.81	115,472.30	155,505.90	+40,033.60
Oleomargarine, uncolored.....	69,935.00	75,019.25	+5,084.25	72,461.25	82,599.06	+10,137.81
Oleomargarine manufacturers and dealers (special taxes).....	46,436.69	67,149.32	+20,712.63	62,137.37	79,834.75	+17,697.38
Collections under prohibition laws.....	115,956.46	61,823.00	—54,133.46	57,975.08	71,537.03	+13,562.85
Internal revenue collected through customs offices.....	104.13	1,856.83	+1,752.70	295.51	2,855.53	+2,560.02
Other miscellaneous receipts, including delinquent repealed taxes.....	1,581,224.80	101,985.14	—1,479,239.66	4,538,207.61	177,093.66	—4,361,113.95
Total.....	1,917,276.28	450,311.05	—1,466,965.23	4,847,513.12	570,388.79	—4,277,124.33
Grand total.....	490,114,347.81	593,983,224.41	+103,868,876.60	93,581,068.12	86,773,662.63	—6,807,405.49

TABLE 3.—Summary of monthly internal-revenue receipts for years ended June 30, 1929 and 1930, by sources—Continued

Source	November		Increase (+) or decrease (—)	December		Increase (+) or decrease (—)
	1928	1929		1928	1929	
Income Tax:						
Corporation.....	\$22,739,875.34	\$21,541,745.95	—\$1,198,129.39	\$244,046,946.52	\$265,452,005.05	+\$21,405,058.53
Individual.....	9,372,228.70	7,056,564.03	—2,315,664.67	187,557,973.74	250,528,251.13	+62,970,280.39
Total.....	32,112,104.04	28,598,309.98	—3,513,794.06	431,604,920.26	515,980,259.18	+84,375,338.92
Estates: Transfer of estates of decedents.....	6,641,415.14	6,227,782.77	—413,632.37	7,259,831.37	10,085,054.10	+2,825,222.73
Distilled spirits:						
Distilled spirits (nonbeverage).....	908,799.14	866,784.15	—42,014.99	962,631.50	812,678.24	—149,953.26
Distilled spirits (beverage).....		12.80	+12.80			
Rectified spirits or wines.....	720.72	306.00	—414.72	882.99	1,123.80	+240.81
Still or sparkling wines, cordials, etc.....	29,071.19	14,444.42	—14,626.77	24,688.38	22,479.97	—2,208.41
Grape brandy used for fortifying sweet wines.....	45,387.39	22,605.95	—22,781.44	38,513.26	4,816.27	—33,696.99
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	11,235.17	9,903.24	—1,331.93	6,487.91	7,481.72	+993.81
Stamps for distilled spirits intended for export.....	35.10	26.50	—8.60	28.10	3.40	—24.70
Case stamps for distilled spirits bottled in bond.....	4,403.15	2,851.25	—1,551.90	5,145.12	4,703.80	—441.32
Miscellaneous collections relating to distilled spirits.....	2,000.00	1,066.84	—933.16	3,818.20	3,336.43	—481.77
Total.....	1,001,651.86	918,001.15	—83,650.71	1,042,195.46	856,623.63	—185,571.83
Tobacco:						
Cigars (large).....	2,286,265.72	2,210,594.49	—75,671.23	1,466,426.36	1,409,468.83	—56,957.53
Cigars (small).....	26,576.25	21,671.83	—4,904.42	16,494.98	17,562.75	+1,067.77
Cigarettes (large).....	11,225.24	7,033.94	—4,191.30	4,952.03	4,335.91	—616.12
Cigarettes (small).....	25,610,033.56	27,123,438.19	+1,513,404.63	22,546,692.43	24,784,183.06	+2,237,490.63
Snuff of all descriptions.....	614,173.50	629,239.34	+15,065.84	523,937.68	550,817.79	+26,880.11
Tobacco, chewing and smoking.....	4,812,643.98	4,472,459.67	—340,184.31	4,042,915.61	3,892,670.99	—150,244.62
Cigarette papers and tubes.....	91,103.70	85,102.50	—6,001.20	74,796.50	102,370.20	+27,573.70
Miscellaneous collections relating to tobacco.....	6,001.12	1,461.45	—4,539.67	4,903.49	2,896.31	—2,007.18
Total.....	33,458,023.07	34,551,001.41	+1,092,978.34	28,681,119.05	30,764,305.84	+2,083,186.79
Revenue acts of 1926 and 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.....	1,227,945.56	1,840,255.72	+612,310.16	1,399,294.65	1,340,685.65	—58,609.00
Capital stock sales or transfers.....	3,359,690.44	5,727,900.55	+2,368,210.11	3,862,875.25	3,563,700.38	—299,174.87
Sales of produce (future delivery).....	281,049.04	347,299.45	+66,250.41	253,107.65	342,751.80	+89,644.15
Playing cards.....	477,163.20	442,566.70	—34,596.50	494,696.10	416,948.80	—77,747.30

Manufacturers' excise tax—						
Pistols and revolvers.....	13, 210. 87	197, 457. 29	+184, 246. 42	18, 872. 76	11, 325. 28	—7, 547. 48
Opium, coca leaves, including special taxes, etc.....	31, 306. 28	17, 047. 19	—14, 259. 09	22, 679. 04	31, 523. 69	+8, 844. 65
Admissions to theaters, concerts, cabarets, etc.....	406, 990. 06	412, 009. 79	+5, 019. 73	582, 583. 38	507, 387. 59	—75, 195. 79
Dues of clubs (athletic, social, and sporting).....	925, 926. 85	1, 130, 379. 59	+204, 452. 74	773, 501. 45	817, 546. 87	+44, 045. 42
Total.....	6, 723, 282. 30	10, 114, 916. 28	+3, 391, 633. 98	7, 407, 610. 28	7, 031, 870. 06	—375, 740. 22
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	1, 337. 50	941. 69	—395. 81	912. 50	603. 50	—309. 00
Oleomargarine, colored.....	121, 763. 50	142, 935. 80	+21, 172. 30	107, 094. 07	135, 795. 90	+28, 701. 83
Oleomargarine, uncolored.....	78, 853. 75	84, 632. 15	+5, 778. 40	68, 656. 50	76, 996. 82	+8, 340. 32
Oleomargarine manufacturers and dealers (special taxes).....	41, 020. 60	55, 038. 08	+14, 017. 48	30, 169. 35	28, 638. 85	—1, 530. 50
Collections under prohibition laws.....	21, 405. 69	17, 115. 14	—4, 290. 55	61, 299. 68	90, 780. 78	+29, 481. 10
Internal revenue collected through customs offices.....	142. 49	2, 390. 85	+2, 248. 36	113. 75	850. 31	+736. 56
Other miscellaneous receipts, including delinquent repealed taxes.....	769, 461. 78	24, 902. 80	—744, 558. 98	785, 037. 93	53, 126. 85	—731, 911. 08
Total.....	1, 033, 985. 31	327, 956. 51	—706, 028. 80	1, 053, 283. 78	386, 793. 01	—666, 490. 77
Grand total.....	80, 970, 461. 72	80, 737, 968. 10	—232, 493. 62	477, 048, 960. 23	565, 104, 905. 82	+8, 055, 945. 59

TABLE 3.—Summary of monthly internal-revenue receipts for years ended June 30, 1929 and 1930, by sources—Continued

Source	January		Increase (+) or decrease (—)	February		Increase (+) or decrease (—)
	1929	1930		1929	1930	
Income tax:						
Corporation.....	\$25,424,027.35	\$19,199,770.54	—\$6,224,256.81	\$22,225,184.89	\$21,793,501.18	—\$431,683.71
Individual.....	11,486,773.26	11,840,714.18	+353,940.92	20,970,164.74	19,500,843.05	—1,469,321.69
Total.....	36,910,800.61	31,040,484.72	—5,870,315.89	43,195,349.63	41,294,344.23	—1,901,005.40
Estates: Transfer of estates of decedents.....	6,343,339.71	6,841,243.83	+497,904.12	4,914,618.65	4,148,984.01	—765,634.64
Distilled spirits:						
Distilled spirits (nonbeverage).....	1,301,325.05	1,166,561.37	—134,763.68	1,024,179.29	881,560.07	—142,619.22
Distilled spirits (beverage).....	25.60	12.80	—12.80		38.40	+38.40
Rectified spirits or wines.....	726.51	641.22	—85.29	910.38	1,214.34	+303.96
Still or sparkling wines, cordials, etc.....	28,204.85	12,547.02	—15,657.83	20,470.35	18,641.93	—1,828.42
Grape brandy used for fortifying sweet wines.....	16,980.33	2,105.38	—14,874.95	5,856.16	1,509.56	—4,346.60
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	9,879.42	5,903.66	—3,975.76	5,980.46	4,205.15	—1,775.31
Stamps for distilled spirits intended for export.....	53.40	2.80	—50.60	24.30	2.80	—21.50
Case stamps for distilled spirits bottled in bond.....	3,271.79	6,163.60	+2,891.81	9,277.27	3,564.90	—5,712.37
Miscellaneous collections relating to distilled spirits.....	2,384.72	3,036.00	+651.28	1,348.50	1,206.69	—141.81
Total.....	1,362,851.67	1,196,973.85	—165,877.82	1,068,046.71	911,943.84	—156,102.87
Tobacco:						
Cigars (large).....	1,406,161.14	1,315,664.89	—90,496.25	1,467,792.33	1,349,142.64	—118,649.69
Cigars (small).....	26,376.08	25,976.94	—399.14	27,010.80	25,623.76	—1,387.04
Cigarettes (large).....	6,217.19	6,161.48	—55.71	7,898.30	4,701.88	—3,196.42
Cigarettes (small).....	30,483,807.11	30,623,068.90	+142,261.79	24,187,722.78	25,365,510.86	+1,207,788.08
Snuff of all descriptions.....	669,512.43	677,837.06	+8,324.63	588,305.04	604,163.47	+15,858.43
Tobacco, chewing and smoking.....	5,299,780.17	5,265,278.07	—34,502.10	4,646,835.95	4,851,429.87	+204,593.92
Cigarette papers and tubes.....	106,787.30	92,652.02	—14,135.28	91,654.90	78,314.60	—13,340.30
Miscellaneous collections relating to tobacco.....	5,732.28	1,783.80	—3,948.48	5,732.60	25,906.05	+20,173.45
Total.....	38,004,373.70	38,011,423.16	+7,049.46	31,022,952.70	32,334,793.13	+1,311,840.43

Revenue acts of 1926 and 1928:

Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.	1,438,221.66	2,109,408.13	+671,186.47	1,586,251.62	2,093,930.47	+507,678.85
Capital-stock sales or transfers	3,673,738.37	3,376,725.52	—297,012.85	4,256,144.24	2,708,109.77	—1,548,034.47
Sales of produce (future delivery)	208,225.24	272,878.83	+64,653.59	259,474.14	233,629.24	—25,844.90
Playing cards	567,486.20	525,616.90	—41,869.30	506,268.70	546,302.10	+40,033.40
Manufacturers' excise tax—						
Pistols and revolvers	8,936.14	9,028.68	+92.54	7,037.96	14,043.71	+7,005.75
Opium, coca leaves, including special taxes, etc.	30,953.76	22,570.27	—8,383.49	22,303.71	31,267.91	+8,964.20
Admissions to theaters, concerts, cabarets, etc.	524,402.96	216,116.15	—308,286.81	456,936.18	549,138.66	+92,202.48
Dues of clubs (athletic, social, and sporting)	697,276.81	667,455.30	—29,821.51	1,293,592.52	1,307,136.96	+13,544.44
Total	7,149,241.14	7,199,799.78	+50,558.64	8,388,009.07	7,483,558.82	—904,450.25
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour	1,014.33	605.50	—408.83	874.25	907.50	+33.25
Oleomargarine, colored	117,183.80	127,663.90	+10,480.10	110,578.00	107,932.80	—2,645.20
Oleomargarine, uncolored	66,695.35	72,592.42	+5,897.07	79,022.20	74,285.77	—4,736.43
Oleomargarine manufacturers and dealers (special taxes)	21,315.10	28,267.61	+6,952.51	20,058.86	18,775.93	—1,282.93
Collections under prohibition laws	83,719.34	39,637.28	—44,082.06	33,729.30	169,539.02	+135,809.72
Internal revenue collected through customs offices	262.88	754.44	+491.56	287.08	543.27	+256.19
Other miscellaneous receipts, including delinquent repealed taxes	579,646.81	71,045.14	—508,601.67	369,084.80	379,635.49	+10,550.69
Total	869,837.61	340,566.29	—529,271.32	613,634.49	751,619.78	+137,985.29
Grand total	90,640,444.44	84,630,491.63	—6,009,952.81	89,202,611.25	86,925,243.81	—2,277,367.44

TABLE 3.—Summary of monthly internal-revenue receipts for years ended June 30, 1929 and 1930, by sources—Continued

Source	March		Increase (+) or decrease (—)	April		Increase (+) or decrease (—)
	1929	1930		1929	1930	
Income tax:						
Corporation.....	\$282,088,195.86	\$280,831,418.84	—\$1,256,777.02	\$23,091,974.61	\$20,523,447.41	—\$2,568,527.20
Individual.....	313,899,214.88	274,913,220.58	—38,985,994.30	23,325,608.66	18,103,839.82	—5,221,768.84
Total.....	595,987,410.74	555,744,639.42	—40,242,771.32	46,417,583.27	38,627,287.23	—7,790,296.04
Estates: Transfer of estates of decedents.....	3,004,484.07	4,525,102.24	+1,520,618.17	5,019,690.14	4,876,448.25	—143,241.89
Distilled spirits:						
Distilled spirits (nonbeverage).....	984,006.67	885,108.07	—98,898.60	1,028,734.41	880,631.32	—148,103.09
Distilled spirits (beverage).....					20.80	+20.80
Rectified spirits or wines.....	987.18	668.67	—318.51	1,214.64	1,808.93	+594.29
Still or sparkling wines, cordials, etc.....	28,970.00	25,896.54	—3,073.46	29,272.70	23,892.71	—5,379.99
Grape brandy used for fortifying sweet wines.....	7,661.10	2,943.10	—4,718.00	9,732.96	1,810.80	—7,922.16
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	4,336.67	3,091.20	—1,245.47	3,768.76	2,430.86	—1,337.90
Stamps for distilled spirits intended for export.....	42.20	1.60	—40.60	15.90	126.60	+110.70
Case stamps for distilled spirits bottled in bond.....	3,526.84	3,963.04	+436.20	6,633.40	2,802.20	—3,831.20
Miscellaneous collections relating to distilled spirits.....	3,876.18	3,693.11	—183.07	1,701.67	2,295.59	+593.92
Total.....	1,033,406.84	925,365.33	—108,041.51	1,081,074.44	915,819.81	—165,254.63
Tobacco:						
Cigars (large).....	1,638,544.99	1,452,449.36	—186,095.63	1,849,737.05	1,537,437.80	—312,299.25
Cigars (small).....	22,851.75	24,854.63	+2,002.88	31,910.63	24,781.80	—7,128.74
Cigarettes (large).....	6,027.20	3,710.52	—2,316.68	4,918.31	6,280.92	+1,362.61
Cigarettes (small).....	26,069,595.13	27,496,657.96	+1,427,062.83	28,827,203.71	28,606,887.85	—220,315.86
Snuff of all descriptions.....	625,595.82	654,818.46	+29,222.64	572,264.93	666,717.15	+94,452.22
Tobacco, chewing and smoking.....	5,073,958.18	5,007,858.15	—66,100.03	5,179,518.91	4,960,578.92	—218,939.99
Cigarette papers and tubes.....	92,018.27	62,435.00	—29,583.27	87,120.00	165,742.00	+78,622.00
Miscellaneous collections relating to tobacco.....	7,486.12	35,107.74	+27,621.62	5,084.94	1—47,626.36	—52,711.30
Total.....	33,536,077.46	34,737,891.82	+1,201,814.36	36,557,758.48	35,920,800.17	—636,958.31
Revenue acts of 1926 and 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.....	1,796,135.32	1,247,564.36	—548,570.96	1,751,928.27	1,919,365.20	+167,436.93
Capital stock sales or transfers.....	3,320,096.87	2,833,726.72	—486,370.15	3,952,132.61	3,820,089.85	—132,042.76
Sales of produce (future delivery).....	234,267.83	248,386.76	+14,118.93	284,109.99	237,198.00	—46,911.99
Playing cards.....	558,738.80	515,046.00	—43,692.80	520,053.00	340,657.60	—179,395.40

Manufacturers' excise tax—						
Pistols and revolvers.....	21,237.40	9,174.31	-12,063.09	15,715.34	20,358.77	+4,643.43
Opium, coca leaves, including special taxes, etc.....	28,386.13	30,828.71	+2,442.58	21,621.45	20,383.81	-1,237.64
Admissions to theaters, concerts, cabarets, etc.....	475,523.67	396,333.78	-79,189.89	555,222.23	363,545.74	-191,676.49
Dues of clubs (athletic, social, and sporting).....	807,351.93	932,038.43	+124,686.50	921,935.61	955,189.44	+33,253.83
Total.....	7,241,737.95	6,213,099.07	-1,028,638.88	8,022,718.60	7,676,788.41	-345,930.19
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	1,151.00	564.75	-586.25	975.25	722.60	-252.65
Oleomargarine, colored.....	111,174.00	105,565.70	-5,608.30	117,374.50	101,324.80	-16,049.70
Oleomargarine, uncolored.....	67,874.25	57,085.52	-10,788.73	64,834.65	71,601.52	+6,766.87
Oleomargarine manufacturers and dealers (special taxes).....	19,157.56	20,249.01	+1,091.45	12,036.10	11,721.64	-314.46
Collections under prohibition laws.....	107,283.88	64,159.32	-43,124.56	37,162.92	103,393.57	+66,230.65
Internal revenue collected through customs offices.....	449.13	3,658.79	+3,209.66	105.84	² -1,572.03	-1,677.87
Other miscellaneous receipts, including delinquent repealed taxes.....	2,038,621.49	48,231.19	-1,990,390.30	³ -849,949.16	89,697.21	+939,646.37
Total.....	2,345,711.31	299,514.28	-2,046,197.03	³ -617,459.90	376,889.31	+994,349.21
Grand total.....	643,148,828.37	602,445,612.16	-40,703,216.21	96,481,365.03	88,394,033.18	-8,087,331.85

¹ Included with taxes collected from cigarette papers and tubes to correct error in previous reports.

² To correct an error in the amount reported for March.

³ Adjustment on account of the distribution of unclassified collections in collectors' offices.

TABLE 3.—Summary of monthly internal-revenue receipts for years ended June 30, 1929 and 1930, by sources—Continued

Source	May		Increase (+) or decrease (—)	June		Increase (+) or decrease (—)
	1929	1930		1929	1930	
Income tax:						
Corporation.....	\$25,944,489.35	\$20,413,866.12	—\$5,530,623.23	\$260,835,748.61	\$275,588,648.53	+\$14,752,899.92
Individual.....	17,542,519.43	15,444,989.60	—2,097,529.83	291,368,929.44	247,502,042.64	—43,866,886.80
Total.....	43,487,008.78	35,858,855.72	—7,628,153.06	552,204,678.05	523,090,691.17	—29,113,986.88
Estates: Transfer of estates of decedents.....	6,398,929.64	9,772,765.03	+3,373,835.39	5,813,769.34	5,523,216.39	—290,552.95
Distilled spirits:						
Distilled spirits (nonbeverage).....	841,661.11	821,466.02	—20,195.09	879,372.25	734,926.28	—144,445.97
Distilled spirits (beverage).....	76.80	32.00	—44.80	48.00	73.80	+25.80
Rectified spirits or wines.....	911.16	428.01	—483.15	733.41	780.69	+47.28
Still or sparkling wines, cordials, etc.....	24,424.25	15,327.57	—9,096.68	18,325.91	13,114.22	—5,211.69
Grape brandy used for fortifying sweet wines.....	7,155.49	2,927.03	—4,228.46	10,898.26	1,258.65	—9,639.61
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	5,217.96	4,188.19	—1,029.77	194,276.92	180,362.05	—13,914.87
Stamps for distilled spirits intended for export.....	80.20	3.10	—77.10	36.90	4.40	—32.50
Case stamps for distilled spirits bottled in bond.....	2,539.40	2,794.68	+255.28	5,554.00	2,228.79	—3,325.21
Miscellaneous collections relating to distilled spirits.....	9,063.86	3,627.89	—5,435.97	4,117.11	4,149.88	+32.77
Total.....	891,130.23	850,794.49	—40,335.74	1,113,362.76	936,898.76	—176,464.00
Tobacco:						
Cigars (large).....	1,932,446.89	1,718,413.23	—214,033.66	1,873,942.92	1,713,518.73	—160,424.19
Cigars (small).....	30,502.88	27,715.50	—2,787.38	29,850.75	25,937.02	—3,913.73
Cigarettes (large).....	6,851.48	4,507.16	—2,344.32	6,660.90	4,389.33	—2,271.57
Cigarettes (small).....	33,506,051.29	30,902,904.97	—2,603,146.32	32,521,443.82	35,252,236.66	+2,730,792.84
Snuff of all descriptions.....	581,724.05	618,076.51	+36,352.46	591,695.93	517,073.82	—74,622.11
Tobacco, chewing and smoking.....	5,423,466.03	5,246,389.61	—177,076.42	5,231,971.87	5,052,288.22	—179,683.65
Cigarette papers and tubes.....	101,113.35	118,762.90	+17,649.55	101,561.45	142,015.00	+40,453.55
Miscellaneous collections relating to tobacco.....	5,314.12	1,440.71	—3,873.41	5,825.87	1,104.95	—4,720.92
Total.....	41,587,470.09	38,638,210.59	—2,949,259.50	40,362,953.51	42,708,563.73	+2,345,610.22
Revenue acts of 1926 and 1928:						
Documentary stamps, etc.—						
Bonds of indebtedness, capital stock issues, etc.....	1,809,179.78	1,870,839.69	+61,659.91	1,957,727.64	1,910,398.00	—47,329.64
Capital stock sales or transfers.....	3,022,399.98	4,321,167.24	+1,298,767.26	3,548,309.80	3,570,649.32	+22,339.52
Sales of produce (future delivery).....	301,181.71	230,143.73	—71,037.98	278,223.74	177,366.56	—100,857.18
Playing cards.....	374,135.90	230,152.80	—143,983.10	324,814.80	325,203.40	+388.60

Manufacturers' excise tax—						
Pistols and revolvers	13,260.44	4,193.97	—9,066.47	14,421.96	24,062.99	+9,641.03
Opium, coca leaves, including special taxes, etc.	31,744.72	28,162.08	—3,582.64	198,838.29	199,016.99	+178.70
Admissions to theaters, concerts, cabarets, etc.	364,680.84	308,610.97	—56,069.87	360,009.69	302,627.60	—57,382.09
Dues of clubs (athletic, social, and sporting)	1,391,571.83	1,342,400.00	—49,171.83	1,142,178.73	1,204,481.12	+62,302.39
Total	7,308,155.20	8,335,670.48	+1,027,515.28	7,824,524.65	7,713,805.98	—110,718.67
Miscellaneous:						
Adulterated and process or renovated butter, filled cheese, and mixed flour.	693.20	883.04	+189.84	1,399.00	2,080.25	+690.25
Oleomargarine, colored.	116,503.68	86,720.10	—29,783.58	89,749.60	63,997.00	—25,752.60
Oleomargarine, uncolored.	69,624.15	54,173.93	—15,450.22	56,204.00	53,846.27	—2,357.73
Oleomargarine manufacturers and dealers (special taxes)	17,657.19	9,580.09	—8,077.10	405,252.41	422,720.98	+17,477.57
Collections under prohibition laws	89,266.98	51,398.34	—37,868.64	69,073.84	87,185.58	+18,111.74
Internal revenue collected through customs offices	344.96	446.76	+101.80	206.16	¹ —103.08	—309.24
Other miscellaneous receipts, including delinquent repealed taxes	336,326.14	23,512.96	—312,813.18	² —2,849,920.31	12,671.28	+2,862,591.59
Total	630,416.30	226,715.22	—403,701.08	² —2,228,035.30	642,416.28	+2,870,451.58
Grand total	100,303,110.24	93,683,011.53	—6,620,098.71	605,091,253.01	580,615,592.31	—24,475,660.70

¹ Adjustment of amount previously reported.² Adjustment on account of the distribution of unclassified collections in collectors' offices.

TABLE 4.—*Summary of internal-revenue receipts, years ended June 30, 1929 and 1930, by sources*

Source	1929	1930	Increase (+) or decrease (—)
Income tax:			
Corporation ¹	\$1, 235, 733, 256. 24	\$1, 263, 414, 466. 60	+\$27, 681, 210. 36
Individual.....	1, 095, 541, 172. 40	1, 146, 844, 763. 68	+51, 303, 591. 38
Total.....	2, 331, 274, 428. 64	2, 410, 259, 230. 28	+78, 984, 801. 64
Estates: Transfer of estates of decedents.....	61, 897, 141. 48	64, 769, 625. 04	+2, 872, 483. 56
Distilled spirits:			
Distilled spirits (nonbeverage).....	11, 589, 582. 74	10, 717, 262. 01	—872, 320. 73
Distilled spirits (beverage).....	150. 40	241. 02	+90. 62
Rectified spirits or wines.....	10, 502. 18	9, 265. 28	—1, 236. 90
Still or sparkling wines, cordials, etc.....	292, 549. 93	239, 383. 68	—53, 166. 25
Grape brandy used for fortifying sweet wines.....	267, 749. 87	124, 281. 19	—143, 468. 68
Rectifiers, retail and wholesale liquor dealers; manufacturers of stills, etc. (special taxes).....	528, 457. 45	526, 173. 32	—2, 284. 13
Stamps for distilled spirits intended for export.....	409. 20	344. 60	—64. 60
Case stamps for distilled spirits bottled in bond.....	54, 439. 18	42, 413. 90	—12, 025. 28
Miscellaneous collections relating to distilled spirits.....	32, 887. 51	35, 902. 67	+3, 015. 16
Total.....	12, 776, 728. 46	11, 695, 267. 67	—1, 081, 460. 79
Tobacco:			
Cigars (large).....	22, 548, 567. 59	21, 141, 015. 19	—1, 407, 552. 40
Cigars (small).....	323, 258. 73	301, 512. 05	—21, 746. 68
Cigarettes (large).....	82, 508. 77	65, 100. 49	—17, 408. 28
Cigarettes (small).....	341, 951, 551. 22	359, 816, 274. 69	+17, 864, 723. 47
Snuff of all descriptions.....	7, 126, 908. 99	7, 542, 105. 43	+415, 196. 44
Tobacco, chewing and smoking.....	61, 159, 178. 09	60, 098, 186. 23	—1, 060, 991. 86
Cigarette papers and tubes.....	1, 179, 525. 53	1, 323, 885. 12	+144, 359. 59
Miscellaneous collections relating to tobacco.....	73, 044. 29	50, 981. 30	—22, 062. 99
Total.....	434, 444, 543. 21	450, 339, 060. 50	+15, 894, 517. 29
Revenue acts of 1926 and 1928:			
Documentary stamps, etc.—			
Bonds of indebtedness, capital stock issues, etc.....	17, 868, 372. 17	22, 611, 274. 96	+4, 742, 902. 79
Capital stock sales or transfers.....	37, 595, 927. 33	46, 698, 226. 86	+9, 102, 299. 53
Sales of produce (future delivery).....	3, 333, 427. 14	3, 599, 875. 58	+266, 448. 44
Playing cards.....	5, 375, 804. 20	4, 819, 292. 50	—556, 511. 70
Manufacturers' excise tax—			
Pistols and revolvers.....	165, 684. 14	344, 389. 51	+178, 705. 37
Opium, coca leaves, including special taxes, etc.....	605, 336. 04	588, 682. 40	—16, 653. 64
Admissions to theaters, concerts, cabarets, etc.....	6, 083, 055. 82	4, 230, 667. 99	—1, 852, 387. 83
Dues of clubs (athletic, social, and sporting).....	11, 245, 254. 65	12, 521, 091. 52	+1, 275, 836. 87
Total.....	82, 272, 861. 49	95, 413, 501. 32	+13, 140, 639. 83
Miscellaneous:			
Adulterated and process or renovated butter, filled cheese, and mixed flour.....	12, 240. 53	11, 608. 19	—632. 34
Oleomargarine, colored.....	1, 288, 959. 15	1, 370, 021. 61	+81, 062. 46
Oleomargarine, uncolored.....	803, 400. 80	824, 718. 61	+21, 317. 81
Oleomargarine manufacturers and dealers (special taxes).....	1, 518, 793. 49	1, 724, 647. 53	+205, 854. 04
Collections under prohibition laws.....	727, 005. 93	1, 105, 171. 74	+378, 165. 81
Internal revenue collected through customs offices.....	4, 479. 18	15, 186. 07	+10, 706. 89
Other miscellaneous receipts, including delinquent taxes collected under repealed laws ²	12, 033, 793. 07	2, 617, 694. 61	—9, 416, 098. 46
Total.....	16, 388, 672. 15	7, 669, 048. 36	—8, 719, 623. 79
Grand total.....	2, 939, 054, 375. 43	3, 040, 145, 733. 17	+101, 091, 357. 74

¹ Includes \$13,517.52 for 1929 and \$15,346.36 for 1930, income tax on Alaska railroads (act of July 18, 1914).² Includes \$5,545,865.90 from automobiles and \$5,956,295.57 from corporation capital stock for 1929 and \$2,320,262.83 from automobiles and \$46,966.66 from corporation capital stock for 1930.

TABLE 5.—Summary of internal-revenue receipts,¹ years ended June 30, 1929 and 1930, by collection districts

District ²	Location of collector's office	1929	1930	Per cent increase (+) or decrease (—)
Alabama.....	Birmingham, Ala.....	\$8, 153, 579.79	\$7, 161, 054.93	—12
Arizona.....	Phoenix, Ariz.....	2, 398, 878.36	2, 965, 710.01	+24
Arkansas.....	Little Rock, Ark.....	3, 673, 315.47	3, 156, 507.34	—14
First California.....	San Francisco, Calif.....	86, 470, 205.96	83, 653, 870.44	—3
Sixth California.....	Los Angeles, Calif.....	68, 158, 935.81	65, 634, 438.40	—4
Colorado.....	Denver, Colo.....	11, 539, 234.52	12, 468, 450.77	+8
Connecticut.....	Hartford, Conn.....	42, 215, 118.85	48, 391, 389.35	+15
Delaware.....	Wilmington, Del.....	30, 369, 528.07	40, 145, 321.90	+32
Florida.....	Jacksonville, Fla.....	21, 388, 162.32	16, 735, 335.80	—22
Georgia.....	Atlanta, Ga.....	14, 055, 919.91	12, 520, 618.54	—11
Hawaii.....	Honolulu, Hawaii.....	5, 606, 515.38	5, 515, 914.45	—2
Idaho.....	Boise, Idaho.....	1, 089, 618.24	868, 067.52	—20
First Illinois.....	Chicago, Ill.....	229, 154, 604.06	238, 174, 524.95	+4
Eighth Illinois.....	Springfield, Ill.....	9, 073, 160.09	8, 963, 112.93	—1
Indiana.....	Indianapolis, Ind.....	28, 097, 172.86	26, 298, 542.30	—6
Iowa.....	Dubuque, Iowa.....	13, 430, 691.80	13, 368, 665.48	(3) —4
Kansas.....	Wichita, Kans.....	17, 934, 706.64	17, 133, 836.23	—5
Kentucky.....	Louisville, Ky.....	26, 662, 950.73	32, 378, 183.96	+21
Louisiana.....	New Orleans, La.....	15, 080, 701.21	12, 199, 672.94	—19
Maine.....	Augusta, Me.....	8, 688, 973.55	8, 670, 513.09	(3) —5
Maryland.....	Baltimore, Md.....	51, 741, 488.72	54, 208, 727.71	+5
Massachusetts.....	Boston, Mass.....	115, 519, 620.59	115, 742, 594.64	(3) —9
Michigan.....	Detroit, Mich.....	151, 423, 451.65	137, 076, 199.64	—9
Minnesota.....	St. Paul, Minn.....	29, 069, 411.04	30, 438, 665.11	+5
Mississippi.....	Jackson, Miss.....	2, 516, 169.87	2, 099, 915.16	—17
First Missouri.....	St. Louis, Mo.....	51, 705, 396.52	49, 077, 189.17	—5
Sixth Missouri.....	Kansas City, Mo.....	14, 146, 216.29	12, 946, 702.22	—8
Montana.....	Helena, Mont.....	4, 427, 782.50	2, 610, 739.32	—41
Nebraska.....	Omaha, Nebr.....	6, 179, 660.25	5, 705, 779.81	—8
Nevada.....	Reno, Nev.....	1, 140, 501.38	1, 879, 608.88	+65
New Hampshire.....	Portsmouth, N. H.....	3, 978, 305.36	3, 758, 973.25	—6
First New Jersey.....	Camden, N. J.....	22, 504, 548.90	19, 114, 613.44	—15
Fifth New Jersey.....	Newark, N. J.....	98, 942, 258.39	104, 833, 827.87	+6
New Mexico.....	Albuquerque, N. Mex.....	965, 354.52	924, 647.51	—4
First New York.....	Brooklyn, N. Y.....	72, 357, 204.47	58, 510, 200.79	—19
Second New York.....	Customhouse, New York, N. Y.....	461, 274, 391.90	538, 872, 184.77	+17
Third New York.....	250 West Fifty-seventh Street, New York, N. Y.....	209, 259, 314.05	224, 814, 697.23	+7
Fourteenth New York.....	Albany, N. Y.....	44, 449, 016.91	49, 883, 402.08	+12
Twenty-first New York.....	Syracuse, N. Y.....	14, 844, 483.78	15, 718, 635.72	+6
Twenty-eighth New York.....	Buffalo, N. Y.....	41, 351, 792.64	41, 155, 900.58	(3) —5
North Carolina.....	Raleigh, N. C.....	254, 494, 467.51	274, 257, 525.21	+8
North Dakota.....	Fargo, N. Dak.....	709, 885.31	556, 292.43	—22
First Ohio.....	Cincinnati, Ohio.....	49, 969, 493.87	45, 479, 655.55	—9
Tenth Ohio.....	Toledo, Ohio.....	18, 441, 183.05	19, 874, 902.87	+8
Eleventh Ohio.....	Columbus, Ohio.....	9, 568, 546.20	9, 144, 562.85	—4
Eighteenth Ohio.....	Cleveland, Ohio.....	64, 517, 994.68	71, 130, 652.74	+10
Oklahoma.....	Oklahoma City, Okla.....	17, 940, 513.26	18, 079, 569.43	+1
Oregon.....	Portland, Oreg.....	6, 185, 311.93	5, 744, 794.79	—7
First Pennsylvania.....	Philadelphia, Pa.....	142, 955, 526.77	133, 212, 737.97	—7
Twelfth Pennsylvania.....	Seranton, Pa.....	18, 836, 011.52	17, 900, 789.14	—5
Twenty-third Pennsylvania.....	Pittsburgh, Pa.....	75, 785, 118.01	79, 089, 537.21	+4
Rhode Island.....	Providence, R. I.....	14, 114, 507.98	15, 307, 494.16	+8
South Carolina.....	Columbia, S. C.....	3, 657, 326.40	3, 018, 204.30	—17
South Dakota.....	Aberdeen, S. Dak.....	837, 704.57	887, 611.88	+6
Tennessee.....	Nashville, Tenn.....	17, 984, 914.02	16, 478, 693.78	—8
First Texas.....	Austin, Tex.....	21, 504, 402.65	22, 263, 373.29	+4
Second Texas.....	Dallas, Tex.....	17, 961, 536.85	16, 621, 147.72	—7
Utah.....	Salt Lake City, Utah.....	3, 568, 168.06	3, 225, 694.42	—10
Vermont.....	Burlington, Vt.....	2, 363, 379.08	2, 229, 415.73	—6
Virginia.....	Richmond, Va.....	87, 484, 287.39	96, 094, 138.88	+11

¹ The figures concerning internal-revenue receipts as given in this statement differ from such figures carried in other Treasury statements showing the financial condition of the Government, because the former represent collections by internal-revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices, while the latter represent the deposits of these collections in the Treasury or depositaries during the fiscal year concerned, the differences being due to the fact that some of the collections in the latter part of the fiscal year can not be deposited or are not reported to the Treasury as deposited until after June 30, thus carrying them into the following fiscal year as recorded in the statements showing the condition of the Treasury.

² Tax receipts are credited to the districts in which the collections are made. Receipts in the various districts do not indicate the tax burden of the respective districts, since the taxes may be eventually borne by persons in other districts.

³ Less than one-half of 1 per cent.

⁴ Includes \$208.34 for 1929 and \$812.02 for 1930, collections on products from the Virgin Islands.

TABLE 5.—*Summary of internal-revenue receipts, years ended June 30, 1929 and 1930, by collection districts—Continued*

District	Location of collector's office	1929	1930	Per cent increase (+) or decrease (—)
Washington ⁵	Tacoma, Wash.....	\$14, 178, 024. 23	\$14, 441, 936. 62	+2
West Virginia.....	Parkersburg, W. Va.....	14, 261, 248. 39	12, 139, 820. 37	—15
Wisconsin.....	Milwaukee, Wis.....	39, 217, 720. 10	35, 512, 796. 15	—9
Wyoming.....	Cheyenne, Wyo.....	1, 166, 890. 48	752, 334. 55	—36
Philippine Islands.....	Manila, P. I.....	371, 869. 57	⁶ 324, 815. 00	—13
Total.....	.....	2, 939, 054, 375. 43	3, 040, 145, 733. 17	+3

⁵ Includes \$13,517.52 for 1929 and \$15,346.36 for 1930, income tax on Alaska railroads (act of July 18, 1914).

⁶ In addition to this amount, collections on tobacco manufactures from the Philippine Islands for 1930 are reported as follows: First California, \$293.02; Hawaii, \$3,163.85; and Washington, \$172.54.

TABLE 6.—Summary of internal-revenue receipts, year ended June 30, 1930, by States

State ¹	Population as of Apr. 1, 1930 (Bureau of the Census latest estimate)	Per cent of total population	Internal-revenue receipts, year ended June 30, 1930			
			Income tax	Miscellaneous taxes	Total Amount	Per cent of total
Alabama.....	2,646,248	2.15	\$6,656,679.87	\$504,375.06	\$7,161,054.93	0.24
Alaska.....	58,758	.05	137,604.18	1,052.13	138,656.31	(²)
Arizona.....	435,833	.35	2,826,937.57	138,772.44	2,965,710.01	.10
Arkansas.....	1,854,482	1.51	3,037,942.90	118,564.44	3,156,507.34	.10
California.....	5,672,009	4.61	125,883,479.78	23,404,829.06	149,288,308.84	4.91
Colorado.....	1,035,043	.84	12,048,415.24	420,035.53	12,468,450.77	.41
Connecticut.....	1,604,711	1.30	45,455,009.09	2,936,380.26	48,391,389.35	1.59
Delaware.....	238,380	.19	39,103,447.39	1,041,874.51	40,145,321.90	1.32
District of Columbia.....	486,869	.40	14,784,495.31	940,180.41	15,724,675.72	.52
Florida.....	1,466,625	1.19	11,083,543.67	5,651,792.13	16,735,335.80	.55
Georgia.....	2,902,443	2.36	12,145,703.93	374,914.61	12,520,618.54	.41
Hawaii.....	368,336	.30	5,297,865.60	218,048.85	5,515,914.45	.18
Idaho.....	445,837	.36	827,520.24	40,547.28	868,067.52	.03
Illinois.....	7,607,684	6.18	223,375,181.25	23,762,456.63	247,137,637.88	8.13
Indiana.....	3,225,600	2.62	23,340,083.40	2,958,458.90	26,298,542.30	.87
Iowa.....	2,467,900	2.00	12,842,980.11	525,685.37	13,368,665.48	.44
Kansas.....	1,879,946	1.53	16,668,215.25	465,620.98	17,133,836.23	.56
Kentucky.....	2,623,668	2.13	14,946,102.36	17,432,081.60	32,378,183.96	1.06
Louisiana.....	2,094,496	1.70	10,569,453.72	1,630,219.22	12,199,672.94	.40
Maine.....	797,423	.65	7,927,776.95	743,036.14	8,670,813.09	.29
Maryland.....	1,631,526	1.32	35,954,364.87	2,529,687.12	38,484,051.99	1.27
Massachusetts.....	4,253,646	3.46	109,682,905.39	6,059,689.15	115,742,594.54	3.81
Michigan.....	4,842,280	3.93	127,674,886.58	9,401,313.06	137,076,199.64	4.51
Minnesota.....	2,566,445	2.08	28,598,449.59	1,840,215.52	30,438,665.11	1.00
Mississippi.....	2,009,821	1.63	2,045,860.55	54,054.61	2,099,915.16	.07
Missouri.....	3,620,961	2.94	50,541,909.08	11,481,982.31	62,023,891.39	2.04
Montana.....	536,332	.44	2,530,550.18	80,189.14	2,610,739.32	.09
Nebraska.....	1,378,900	1.12	5,308,927.51	396,852.30	5,705,779.81	.19
Nevada.....	90,981	.07	1,321,422.00	558,186.88	1,879,608.88	.06
New Hampshire.....	465,293	.38	3,286,548.18	472,425.07	3,758,973.25	.12
New Jersey.....	4,028,027	3.27	94,812,132.61	29,136,308.70	123,948,441.31	4.08
New Mexico.....	427,216	.35	857,926.60	66,720.91	924,647.51	.03
New York.....	12,619,503	10.25	830,165,401.16	98,789,620.01	928,955,021.17	30.55
North Carolina.....	3,170,287	2.58	16,981,344.25	257,276,180.96	274,257,525.21	9.02
North Dakota.....	682,448	.55	524,081.49	32,210.94	556,292.43	.02
Ohio.....	6,639,837	5.39	126,149,812.07	19,479,961.94	145,629,774.01	4.79
Oklahoma.....	2,391,777	1.94	17,871,762.23	207,807.20	18,079,569.43	.59
Oregon.....	952,691	.77	5,376,369.59	308,425.20	5,744,794.79	.19
Pennsylvania.....	9,640,802	7.83	213,043,915.72	17,159,148.60	230,203,064.32	7.57
Rhode Island.....	687,497	.56	13,862,736.50	1,444,757.66	15,307,494.16	.50
South Carolina.....	1,732,567	1.41	2,801,519.53	216,684.77	3,018,204.30	.10
South Dakota.....	690,755	.56	839,792.55	47,819.33	887,611.88	.03
Tennessee.....	2,608,759	2.12	12,294,322.82	4,184,370.96	16,478,693.78	.54
Texas.....	5,821,272	4.73	36,963,243.66	1,921,277.35	38,884,521.01	1.28
Utah.....	502,582	.41	3,121,739.87	103,954.55	3,225,694.42	.11
Vermont.....	359,611	.29	2,145,858.54	83,557.19	2,229,415.73	.07
Virginia.....	2,421,851	1.97	18,691,562.25	78,102,576.63	96,694,138.88	3.18
Washington.....	1,561,967	1.27	13,643,704.92	659,575.39	14,303,280.31	.47
West Virginia.....	1,729,205	1.40	9,450,806.64	2,689,013.73	12,139,820.37	.40
Wisconsin.....	2,930,282	2.38	34,133,678.46	1,379,117.69	35,512,796.15	1.17
Wyoming.....	224,597	.18	723,257.08	29,077.47	752,334.55	.03
Philippine Islands.....				324,815.00	324,815.00	.01
Total.....	³ 123,132,009	100.00	2,410,259,230.28	629,886,502.89	3,040,145,733.17	100.00

SUMMARY

Quarter ended—	Income tax	Miscellaneous taxes	Total
Sept. 30, 1929.....	\$609,466,017.85	\$161,369,194.15	\$770,835,212.00
Dec. 31, 1929.....	575,136,909.94	157,479,626.61	732,616,536.55
Mar. 31, 1930.....	628,079,468.37	145,921,879.23	774,001,347.60
June 30, 1930.....	597,576,834.12	165,115,802.90	762,692,637.02
Total, fiscal year 1930.....	2,410,259,230.28	629,886,502.89	3,040,145,733.17
Total, fiscal year 1929.....	2,331,274,428.64	607,779,946.79	2,939,054,375.43
Increase, 1930.....	78,984,801.64	22,106,556.10	101,091,357.74

¹ Including the Territories of Alaska and Hawaii, the District of Columbia, and the Philippine Islands.² Less than one-half of one-hundredth per cent.³ Included in this total for the United States is the estimated population of the Territories of Alaska and Hawaii.

NOTE.—Tax receipts are credited to the districts in which the collections are made. Receipts in the various States do not indicate the tax burden of the respective States, since the taxes may be eventually borne by persons in other States.

TABLE 7.—*Summary of income-tax receipts from corporations and individuals, year ended June 30, 1930, by States*

State ¹	Corporation	Individual	Total
Alabama.....	\$3,212,460.32	\$3,444,219.55	\$6,656,679.87
Alaska.....	84,310.86	53,293.32	137,604.18
Arizona.....	1,468,207.52	1,358,730.05	2,826,937.57
Arkansas.....	1,890,119.35	1,147,823.55	3,037,942.90
California.....	64,342,404.52	61,541,075.26	125,883,479.78
Colorado.....	7,835,965.65	4,212,449.59	12,048,415.24
Connecticut.....	21,025,378.83	24,429,630.26	45,455,009.09
Delaware.....	25,981,014.20	13,122,433.19	39,103,447.39
District of Columbia.....	6,223,021.90	8,555,473.41	14,784,495.31
Florida.....	3,057,104.63	8,026,439.04	11,083,543.67
Georgia.....	8,530,921.08	3,614,782.85	12,145,703.93
Hawaii.....	3,943,604.30	1,354,261.30	5,297,865.60
Idaho.....	584,656.08	242,864.16	827,520.24
Illinois.....	122,591,423.36	100,783,757.89	223,375,181.25
Indiana.....	13,622,956.56	9,717,126.84	23,340,083.40
Iowa.....	7,383,744.65	5,459,235.46	12,842,980.11
Kansas.....	13,517,555.61	3,150,659.64	16,668,215.25
Kentucky.....	9,023,390.95	5,922,711.41	14,946,102.36
Louisiana.....	6,527,523.18	4,041,930.54	10,569,453.72
Maine.....	3,967,477.04	3,960,299.91	7,927,776.95
Maryland.....	18,552,162.02	17,402,202.85	35,954,364.87
Massachusetts.....	48,082,268.48	61,600,636.91	109,682,905.39
Michigan.....	79,118,445.44	48,556,441.14	127,674,886.58
Minnesota.....	16,823,692.43	11,774,757.16	28,598,449.59
Mississippi.....	1,296,257.48	749,603.07	2,045,860.55
Missouri.....	30,645,474.71	19,896,434.37	50,541,909.08
Montana.....	1,164,700.24	1,365,849.94	2,530,550.18
Nebraska.....	3,039,535.80	2,269,391.71	5,308,927.51
Nevada.....	890,603.97	430,818.03	1,321,422.00
New Hampshire.....	1,387,129.15	1,899,419.03	3,286,548.18
New Jersey.....	45,358,968.36	49,453,164.25	94,812,132.61
New Mexico.....	466,040.71	391,885.89	857,926.60
New York.....	381,710,779.42	448,454,621.74	830,165,401.16
North Carolina.....	11,630,904.12	5,350,440.13	16,981,344.25
North Dakota.....	346,143.28	177,938.21	524,081.49
Ohio.....	77,228,321.08	48,921,490.99	126,149,812.07
Oklahoma.....	10,692,818.60	7,178,943.63	17,871,762.23
Oregon.....	3,053,329.68	2,323,039.91	5,376,369.59
Pennsylvania.....	115,808,603.28	97,235,312.44	213,043,915.72
Rhode Island.....	5,843,290.69	8,019,445.81	13,862,736.50
South Carolina.....	2,066,205.67	735,313.86	2,801,519.53
South Dakota.....	477,154.18	362,638.37	839,792.55
Tennessee.....	7,221,037.11	5,073,285.71	12,294,322.82
Texas.....	21,138,157.31	15,825,086.35	36,963,243.66
Utah.....	2,128,860.30	992,879.57	3,121,739.87
Vermont.....	1,047,017.85	1,098,840.69	2,145,858.54
Virginia.....	14,365,222.54	4,226,339.71	18,591,562.25
Washington.....	8,204,222.53	5,439,482.39	13,643,704.92
West Virginia.....	6,302,634.99	3,148,171.65	9,450,806.64
Wisconsin.....	22,065,098.96	12,068,579.50	34,133,678.46
Wyoming.....	440,145.63	283,111.45	723,257.08
Total.....	1,263,414,466.60	1,146,844,763.68	2,410,259,230.28

SUMMARY

Quarter ended—	Corporation	Individual	Total
Sept. 30, 1929.....	\$316,730,969.06	\$262,735,048.79	\$609,466,017.85
Dec. 31, 1929.....	308,332,844.92	266,804,065.02	575,136,909.94
Mar. 31, 1930.....	321,824,690.56	306,254,777.81	628,079,468.37
June 30, 1930.....	316,525,962.06	281,050,872.06	597,576,834.12
Total, fiscal year 1930.....	1,263,414,466.60	1,146,844,763.68	2,410,259,230.28
Total, fiscal year 1929.....	1,235,733,256.24	1,095,541,172.40	2,331,274,428.64
Increase, 1930.....	27,681,210.36	51,303,591.28	78,984,801.64

¹ Including the Territories of Alaska and Hawaii and the District of Columbia.

TABLE 8.—Summary of receipts from income tax, years ended June 30, 1928, 1929, and 1930, by States, with per cent of increase or decrease in 1930 compared with 1929

State ¹	1928 ²	1929 ³	1930 ⁴	1929-30 per cent increase (+) or decrease (-)
Alabama.....	\$8,177,753.97	\$7,599,048.23	\$6,656,679.87	-12
Alaska ⁵	148,614.83	156,628.77	137,604.18	-12
Arizona.....	1,737,389.31	2,310,604.70	2,826,937.57	+22
Arkansas.....	4,223,761.38	3,557,299.13	3,037,942.90	-15
California.....	114,436,673.49	130,224,046.52	125,883,479.78	-3
Colorado.....	11,452,569.58	11,037,690.14	12,048,415.24	+9
Connecticut.....	34,381,187.14	40,259,009.66	45,455,009.09	+13
Delaware.....	20,011,261.97	28,166,915.74	39,103,447.39	+39
District of Columbia.....	16,360,745.95	15,677,952.08	14,784,495.31	-6
Florida.....	17,180,799.71	12,859,209.91	11,083,543.67	-14
Georgia.....	13,549,945.03	13,499,794.24	12,145,703.93	-10
Hawaii.....	6,112,482.85	5,473,247.80	5,297,865.60	-3
Idaho.....	1,071,449.03	1,048,671.55	827,520.24	-21
Illinois.....	201,134,675.31	217,401,525.49	223,375,181.25	+3
Indiana.....	27,245,618.35	25,461,642.74	23,340,083.40	-8
Iowa.....	11,310,290.97	12,835,666.97	12,842,980.11	(⁶)
Kansas.....	18,685,704.83	17,269,608.89	16,668,215.25	-3
Kentucky.....	15,000,549.64	15,197,634.84	14,946,102.36	-2
Louisiana.....	12,180,548.51	12,985,416.66	10,569,453.72	-19
Maine.....	8,086,129.20	8,386,602.64	7,927,776.95	-5
Maryland.....	28,253,996.29	31,331,988.04	35,954,364.87	+15
Massachusetts.....	98,529,722.07	109,722,875.87	109,682,905.39	(⁶)
Michigan.....	128,483,571.73	140,484,483.11	127,674,886.58	-9
Minnesota.....	26,105,278.34	27,668,271.41	28,598,449.59	+3
Mississippi.....	2,673,803.33	2,325,743.89	2,045,860.55	-12
Missouri.....	51,978,795.41	51,632,868.82	50,541,909.08	-2
Montana.....	2,824,762.01	3,048,669.22	2,530,550.18	-17
Nebraska.....	5,332,712.95	5,856,729.27	5,308,927.51	-9
Nevada.....	690,109.81	1,075,806.28	1,321,422.00	+23
New Hampshire.....	3,245,709.60	3,353,349.52	3,286,548.18	-2
New Jersey.....	82,955,633.35	93,922,103.69	94,812,132.61	+1
New Mexico.....	771,759.27	933,541.91	857,926.60	-8
New York.....	646,604,323.34	744,781,797.29	830,165,401.16	+11
North Carolina.....	20,351,497.68	20,066,795.21	16,981,344.25	-15
North Dakota.....	748,381.47	665,134.02	524,081.49	-21
Ohio.....	113,764,003.83	121,821,512.04	126,149,812.07	+4
Oklahoma.....	20,188,067.89	17,571,605.34	17,871,762.23	+2
Oregon.....	5,815,361.71	5,902,572.60	5,376,369.59	-9
Pennsylvania.....	216,937,912.70	208,989,644.38	213,043,915.72	+2
Rhode Island.....	13,571,998.12	13,595,817.59	13,862,736.50	+2
South Carolina.....	3,736,743.76	3,500,396.48	2,801,519.53	-20
South Dakota.....	678,658.29	793,687.11	839,792.55	+6
Tennessee.....	13,350,618.58	13,760,645.54	12,294,322.82	-11
Texas.....	45,659,115.59	37,703,785.74	36,963,243.66	-2
Utah.....	3,663,069.14	3,478,962.25	3,121,739.87	-10
Vermont.....	2,220,694.30	2,308,989.26	2,145,858.54	-7
Virginia.....	21,890,640.09	20,177,390.67	18,591,562.25	-8
Washington.....	12,156,274.22	13,424,220.27	13,643,704.92	+2
West Virginia.....	13,352,481.24	11,348,725.27	9,450,806.64	-17
Wisconsin.....	43,492,214.34	37,507,776.59	34,133,678.46	-9
Wyoming.....	2,057,041.39	1,110,323.26	723,257.08	-35
Total.....	2,174,573,102.89	2,331,274,428.64	2,410,259,230.28	+3

¹ Including the Territories of Alaska and Hawaii and the District of Columbia.² Includes third and fourth quarterly installment payments of the tax on incomes for 1926 and the first and second quarterly installment payments of the tax on incomes for 1927.³ Includes third and fourth quarterly installment payments of the tax on incomes for 1927 and the first and second quarterly installment payments of the tax on incomes for 1928.⁴ Includes third and fourth quarterly installment payments of the tax on incomes for 1928 and the first and second quarterly installment payments of the tax on incomes for 1929.⁵ Includes \$14,658.19 for 1928, \$13,517.52 for 1929, and \$15,346.36 for 1930, income tax on Alaska railroads (act of July 18, 1914).⁶ Less than one-half of 1 per cent.

TABLE 9.—*Total internal-revenue receipts, years ended June 30, 1863-1930*

Year	Amount	Year	Amount	Year	Amount
1863 ¹	\$41,003,192.93	1887.....	\$118,837,301.06	1911.....	\$322,526,299.73
1864.....	116,965,578.26	1888.....	124,326,475.32	1912.....	321,615,894.69
1865.....	210,855,864.53	1889.....	130,894,434.20	1913.....	344,424,453.85
1866.....	310,120,448.13	1890.....	142,594,696.57	1914.....	380,008,893.96
1867.....	265,064,938.43	1891.....	146,035,415.97	1915.....	415,681,023.86
1868.....	190,374,925.59	1892.....	153,857,544.35	1916.....	512,723,287.77
1869.....	159,124,126.86	1893.....	161,004,989.67	1917.....	809,393,640.44
1870.....	184,302,828.34	1894.....	147,168,449.70	1918.....	3,698,955,820.93
1871.....	143,198,322.10	1895.....	143,246,077.75	1919.....	3,850,150,078.56
1872.....	130,890,096.90	1896.....	146,830,615.66	1920.....	5,407,580,251.81
1873.....	113,504,012.80	1897.....	146,619,593.47	1921.....	4,595,357,061.95
1874.....	102,191,016.98	1898.....	170,866,819.36	1922.....	3,197,451,083.00
1875.....	110,071,515.00	1899.....	273,484,573.44	1923.....	2,621,745,227.57
1876.....	116,768,096.22	1900.....	295,316,107.57	1924.....	2,796,179,257.06
1877.....	118,549,230.25	1901.....	306,871,669.42	1925.....	2,584,140,268.24
1878.....	110,654,163.37	1902.....	271,867,990.25	1926.....	2,835,999,892.19
1879.....	113,449,012.38	1903.....	230,740,925.22	1927.....	2,865,683,129.91
1880.....	123,981,916.10	1904.....	232,903,781.06	1928.....	2,790,535,537.68
1881.....	135,229,912.30	1905.....	234,187,976.37	1929.....	2,939,054,375.43
1882.....	146,523,273.72	1906.....	249,102,738.00	1930.....	3,040,145,733.17
1883.....	144,553,344.86	1907.....	269,664,022.85		
1884.....	121,590,039.83	1908.....	251,665,950.04	Total.....	54,651,899,753.87
1885.....	112,421,121.07	1909.....	246,212,719.22		
1886.....	116,902,869.44	1910.....	289,957,220.16		

¹ Period of 10 months from Sept. 1, 1862, the day on which the internal revenue laws went into practical operation, to June 30, 1863.

TABLE 10.—*Internal-revenue tax on products from Philippine Islands, years ended June 30, 1929 and 1930, by articles taxed*

Articles taxed	1929	1930	Increase (+) or decrease (-)
Cigars (large).....	\$359,173.72	\$316,671.94	--\$42,501.78
Cigarettes (small).....	13,353.76	8,989.71	--4,364.05
Manufactured tobacco.....	184.25	398.31	+214.06
Playing cards.....	.....	20	+20
Stamp sales (documentary).....	3,063.75	2,384.25	-679.50
Total.....	375,775.48	328,444.41	-47,331.07

NOTE.—Under the tariff act of Aug. 5, 1909, the above receipts, with the exception of the internal revenue collected from sale of documentary stamps, are covered into the Treasury of the United States to the credit of the treasurer of the Philippine Islands.

TABLE 11.—*Internal-revenue tax on products from Porto Rico, years ended June 30, 1929 and 1930, by articles taxed*

Articles taxed	1929	1930	Increase (+) or decrease (-)
Cigars (large).....	\$362,636.84	\$328,710.79	--\$33,926.05
Cigars (small).....	6,965.40	6,000.60	--964.80
Cigarettes (large).....	31,616.88	23,129.28	--8,487.60
Cigarettes (small).....	4,937.34	8,739.06	+3,801.72
Total.....	406,156.46	366,579.13	-39,577.33

NOTE.—The above receipts were deposited at San Juan, P. R., to the credit of the treasurer of Porto Rico. Said receipts are not included in the internal-revenue receipts, and consequently are not shown in other statements herein.

TABLE 12.—Number of each class of special-tax payers, fiscal year ended June 30, 1930, by collection districts

District ¹	Distilled spirits			Manufacturers of stills	Oleomargarine				Butter			Mixed flour: Manufacturers, packers, or repackers	Opium, coca leaves, etc.					Grand total
	Rectifiers	Retail dealers	Wholesale dealers		Manufacturers	Colored		Uncolored		Adulterated, manufacturers	Process or renovated, manufacturers		Importers, manufacturers, producers, etc.	Wholesale dealers	Retail dealers	Practitioners, hospitals, etc.	Dealers in untaxed narcotic preparations	
						Retail dealers	Wholesale dealers	Retail dealers	Wholesale dealers									
Alabama.....		6	1			55	3	2,418	30		1		6	28	781	2,102	198	5,629
Alaska.....		1						34						2	23	62	1	123
Arizona.....								824	7					9	184	446	35	1,515
Arkansas.....		52	1					1,860	18				4	16	643	2,061	246	4,901
First California.....		1,007	18	3	8			5,648	40			2	5	52	1,368	3,780	88	12,019
Sixth California.....		863	9	2	7			8,889	52				8	2,258	5,376	69	17,598	
Colorado.....		31	4		2	10		2,492	24			1		43	494	1,965	92	5,158
Connecticut.....		542	8					1,304	12				2	25	797	2,006	198	4,894
Delaware.....		1	1			143	2	336	6				1	1	98	295	97	981
District of Columbia.....		222	2			90	2	330	7				2	14	290	1,135	3	2,097
Florida.....		4	1		1	247	3	2,151	44					27	842	1,700	124	5,144
Georgia.....		9				316	3	1,683	48				6	51	999	2,968	358	6,441
Hawaii.....		12	1					22					3	11	13	249	39	350
Idaho.....								469	6					5	203	452	7	1,142
First Illinois.....		1,448	22		13		1	9,141	84				13	72	3,018	8,059	58	21,929
Eighth Illinois.....		257	2		2		1	6,949	66			2	4	33	637	2,801	163	10,917
Indiana.....		5	6		2	285	11	10,155	93				10	80	1,118	4,249	293	16,307
Iowa.....		108	9					7,692	103			1	5	54	906	3,311	306	12,495
Kansas.....		5			7	255	4	5,644	60		1	3		36	889	2,602	149	9,658
Kentucky.....		463	22	1		20	2	2,474	19				6	35	890	2,940	246	7,118
Louisiana.....		443	10		1	81	1	1,951	30				4	20	920	1,946	393	5,800
Maine.....								1,665	35				1	7	348	1,107	370	3,533
Maryland (State).....		455	12		3	783	5	2,401	21		2		14	34	709	2,144	511	7,094
Massachusetts.....	1	970	12	3	1			4,910	40				8	69	2,105	6,741	268	15,128
Michigan.....		108	7		1	3		11,511	145				12	63	2,183	5,457	396	19,886
Minnesota.....		497	4		1			5,747	82		1		1	27	1,085	2,853	38	10,336

¹ Combine Alaska with Washington to obtain the number of special-tax payers for Washington district, and District of Columbia with Maryland for Maryland district.

TABLE 12.—Number of each class of special-tax payers, fiscal year ended June 30, 1930, by collection districts—Continued

District	Distilled spirits				Oleomargarine				Butter			Mixed flour: Manufacturers, packers, or repackers	Opium, coca leaves, etc.					Grand total
	Rectifiers	Retail dealers	Wholesale dealers	Manufacturers of stills	Manufacturers	Colored		Uncolored		Adulterated, manufacturers	Process or renovated, manufacturers		Importers, manufacturers, producers, etc.	Wholesale dealers	Retail dealers	Practitioners, hospitals, etc.	Dealers in untaxed narcotic preparations	
						Retail dealers	Wholesale dealers	Retail dealers	Wholesale dealers									
Mississippi.....		4				38	2	503	9					16	552	1,643	184	2,951
First Missouri.....		435	8		3	153	2	3,310	18			13	33	1,122	3,179	111	8,387	
Sixth Missouri.....		265	6		3	74	3	4,964	43		1	7	41	910	2,444	103	8,865	
Montana.....		184	4					31				1	10	269	527	10	1,036	
Nebraska.....		6	6		1	13	2	3,649	37			1	3	16	791	2,042	109	6,676
Nevada.....		40						109	3				1	46	137	5	341	
New Hampshire.....		78						758	10			1	4	186	610	141	1,788	
First New Jersey.....		236						2,334	19			2	12	508	1,194	12	4,317	
Fifth New Jersey.....		857	8		4		1	3,259	20			5	14	1,430	3,755	11	9,364	
New Mexico.....						6		302	1				3	110	346	28	796	
First New York.....		1,593	12		1			3,031	11			1	7	10	3,268	2,761	7	10,702
Second New York.....	2	265	53					100	24	2			16	42	376	758	18	1,656
Third New York.....		721	9					1,002	4				5	14	1,402	4,484	4	7,645
Fourteenth New York.....		996	4					3,593	45				15	26	1,588	3,534	115	9,916
Twenty-first New York.....		314	3					4,058	50				8	25	464	1,832	181	6,935
Twenty-eighth New York.....		387	11	1				3,344	49			1	9	35	784	2,511	67	7,199
North Carolina.....		4				134	2	2,062	34				1	35	850	2,531	483	6,136
North Dakota.....								1,222	27					8	260	577	9	2,103
First Ohio.....		227	7	3	3			3,035	35				7	20	459	1,815	73	5,684
Tenth Ohio.....		122	3		1			3,135	30				1	18	338	1,472	103	5,223
Eleventh Ohio.....		198	2		1			3,905	42				7	29	399	1,630	104	6,317
Eighteenth Ohio.....		546	10					6,097	62				8	39	1,236	3,771	115	11,884
Oklahoma.....		3	3			138	3	4,152	31				1	22	1,086	2,491	181	8,111
Oregon.....		2			1			2,932	31			2	1	23	568	1,308	16	4,886
First Pennsylvania.....		1,609	13	2				2,000	14				38	89	2,431	6,446	902	13,541

Twelfth Pennsylvania	328	1					792	3					22	526	1,603	221	3,496	
Twenty-third Pennsylvania	897	11					2,070	26				5	31	1,358	4,185	506	9,089	
Rhode Island	223	2		2		16	876	7				4	16	388	849	101	2,484	
South Carolina	3	1				86	862	17				2	18	573	1,383	467	3,412	
South Dakota	51	1					1,736	33					11	307	642	13	2,794	
Tennessee	10	4		1		147	3,234	38				13	51	947	2,960	258	7,666	
First Texas	302	7				34	1,700	28				3	48	1,309	3,105	279	6,819	
Second Texas	576	10		2		72	2,035	22				1	37	1,635	3,520	402	8,313	
Utah	2	1		1			527	9				1	9	157	395	47	1,149	
Vermont	77	1					336	10					8	146	614	287	1,479	
Virginia	300	5				267	2,648	38				2	30	772	2,497	805	7,372	
Washington (State)	5	6		2			4,740	35			2	3	32	720	1,863	57	7,465	
West Virginia	7	2	1			323	3,361	55				3	19	401	2,566	174	6,919	
Wisconsin	729	16		2			5,191	63				4	21	1,230	3,168	186	10,610	
Wyoming	59						338	2					6	94	240	4	743	
Total	3	20,170	387	16	77	3,798	77	192,033	2,107	2	6	17	312	1,823	55,797	152,195	11,645	440,465

TABLE 13.—*Comparative summary of work accomplished for fiscal years ended June 30, 1926-1930*

	1926	1927	1928	1929	1930
Total returns audited...	2, 155, 933	2, 482, 021	3, 247, 703	2, 198, 695	2, 297, 351
Total claims adusted...	85, 195	72, 545	102, 167	92, 449	81, 135
Total revenue agents' reports audited.....	175, 036	310, 464	365, 299	429, 469	394, 484
Additional tax assessed...	\$223, 376, 701. 30	\$243, 392, 298. 00	\$248, 175, 354. 10	\$241, 806, 393. 47	\$167, 316, 676. 45
Jeopardy assessments.....	\$148, 867, 165. 26	\$32, 704, 156. 33	\$45, 685, 725. 80	\$50, 865, 425. 58	\$36, 124, 226. 65
Rejected claims.....	\$61, 981, 464. 02	\$34, 703, 663. 24	\$18, 481, 864. 62	\$18, 421, 350. 67	\$4, 988, 160. 06

Tax items include penalties and interest in all fiscal years shown.

The amounts assessed under the provisions of Mimeograph 3552 are included in the figures representing "Additional taxes assessed" for the fiscal years 1928 and 1929 and for June 1, 1929, through Apr. 30, 1930, for 1930.

The amounts shown under "Rejected claims" for all fiscal years are the amounts made available for collection through the rejection of all claims in abatement and for credit.

TABLE 14.—*Comparative summary of returns audited fiscal years ended June 30, 1926, to June 30, 1930, inclusive*

	Additional tax				
	1926	1927	1928	1929	1930
Personal.....	95, 286	68, 095	48, 721	23, 925	17, 366
Corporation.....	37, 011	35, 219	26, 434	14, 169	7, 097
Consolidated.....	10, 982	15, 680	13, 129	8, 102	4, 309
Special assessment.....	7, 310	3, 638	1, 091	848	-----
Section F.....	-----	73, 633	124, 826	138, 301	109, 496
Special adjustment.....	1, 725	2, 078	3, 766	4, 144	3, 822
Special sections.....	13, 732	-----	-----	-----	-----
Grand total.....	166, 046	198, 343	217, 967	189, 489	142, 090

	Certificates of overassessment				
	1926	1927	1928	1929	1930
Personal.....	45, 753	14, 122	7, 295	7, 840	6, 169
Corporation.....	22, 816	7, 328	3, 615	4, 487	2, 336
Consolidated.....	4, 540	5, 125	5, 030	4, 878	3, 136
Special assessment.....	4, 742	1, 816	559	509	-----
Section F.....	-----	39, 582	52, 607	45, 464	36, 884
Special adjustment.....	893	622	506	530	513
Special sections.....	4, 555	-----	-----	-----	-----
Grand total.....	83, 299	68, 595	69, 612	63, 708	49, 038

	No tax				
	1926	1927	1928	1929	1930
Personal.....	836, 004	48, 245	31, 767	20, 541	22, 564
Corporation.....	804, 244	26, 109	12, 077	8, 755	4, 224
Consolidated.....	19, 319	21, 523	27, 278	18, 592	13, 664
Special assessment.....	4, 363	2, 088	561	178	-----
Section F.....	-----	2, 115, 616	2, 886, 116	1, 895, 308	2, 063, 494
Special adjustment.....	1, 739	1, 502	2, 325	2, 124	2, 277
Special sections.....	240, 919	-----	-----	-----	-----
Grand total.....	1, 906, 588	2, 215, 083	2, 960, 124	1, 945, 498	2, 106, 223

TABLE 14.—*Comparative summary of returns audited fiscal years ended June 30, 1926, to June 30, 1930, inclusive—Continued*

	Total audited				
	1926	1927	1928	1929	1930
Personal.....	977,043	130,462	87,783	52,306	46,099
Corporation.....	864,071	68,656	42,126	27,411	13,657
Consolidated.....	34,841	42,328	45,437	31,572	21,109
Special assessment.....	16,415	7,542	2,211	1,535	-----
Section F.....	-----	2,228,831	3,063,549	2,079,073	2,209,874
Special adjustment.....	4,357	4,202	6,597	6,798	6,612
Special sections.....	259,206	-----	-----	-----	-----
Grand total.....	2,155,933	2,482,021	3,247,703	2,198,695	2,297,351

TABLE 15.—*Production report, fiscal year ended June 30, 1930*

	Returns closed												Grand total closed
	Without mailing 60-day letter						After mailing 60-day letter						
	Additional tax	Immediate and jeopardy	Certificates of over-assessment	No tax	Claim rejected	Total closed	By default	By agreement	After decision of Board of Tax Appeals	Certificates of over-assessment	No tax	Total closed	
Audit review—Personal:													
1917			15	4	1	20			10	11	7	28	48
1918	1	1	11	11	1	25		3	16	19	7	45	70
1919	2	5	17	15	2	41	2	3	54	34	12	105	146
1920	1	7	30	48	7	93	1	6	149	75	45	276	369
1921	2		17	65	7	91	4	7	185	65	56	317	408
1922	10	2	52	136	14	214	7	18	438	124	83	670	884
1923	39	5	100	366	46	556	19	25	553	149	115	861	1,417
1924	546	6	563	2,032	129	3,276	357	132	374	236	168	1,267	4,543
1925	745	15	755	2,852	153	4,520	607	208	412	282	184	1,693	6,213
1926	2,121	35	1,564	6,477	135	10,332	2,050	976	154	246	161	3,587	13,919
1927	3,587	47	1,342	7,171	45	12,192	1,558	583	19	115	109	2,384	14,576
1928	1,015	17	306	1,834	13	3,185	107	113		31	18	269	3,454
1929	4		8	34		46	1	2		2	1	6	52
Total	8,073	140	4,780	21,045	553	34,591	4,713	2,076	2,364	1,389	966	11,508	46,099
Audit review—Corporation:													
1917	1	3	20	8	7	39		1	31	95	53	180	219
1918	1	8	40	8	6	63		5	81	79	41	206	269
1919	1	11	51	10	11	84	1	7	155	76	45	284	368
1920	2	13	49	12	9	85	3	13	277	96	74	463	548
1921	1	12	27	17	13	70	1	6	233	71	83	394	464
1922	3	13	38	37	13	104	2	6	217	73	88	386	490
1923	10	17	74	78	17	196	2	11	302	87	115	517	713
1924	48	31	132	204	45	460	53	22	247	103	163	588	1,048
1925	111	49	202	353	51	766	115	35	261	118	196	725	1,491
1926	434	155	264	671	28	1,552	402	107	161	110	174	954	2,506
1927	1,223	234	303	894	22	2,676	741	144	39	71	101	1,096	3,772
1928	705	88	127	506	4	1,430	136	66		20	33	255	1,685
1929	26	6	10	32		74	4	4			2	10	84
Total	2,566	640	1,337	2,830	226	7,599	1,460	427	2,004	999	1,168	6,058	13,657

Audit review—Consolidated:

1917	8	2	104	24	46	184	5	20	54	68	147	331
1918	11	5	129	29	58	232	1	38	46	83	168	400
1919	21	5	143	47	49	265	7	49	40	52	151	416
1920	41	16	119	42	66	284	9	110	52	72	252	536
1921	27	17	69	60	45	218	10	3	36	60	196	414
1922	25	24	87	87	27	250	7	4	114	35	78	488
1923	35	14	117	115	34	315	25	5	153	97	334	649
1924	121	44	233	336	104	838	103	12	54	58	326	1,164
1925	146	47	340	125	1,182	154	23	101	61	57	386	1,568
1926	472	222	421	1,861	133	3,109	258	48	67	38	447	3,556
1927	789	43	522	4,134	67	5,555	170	29	11	13	232	5,787
1928	405	11	334	4,741	16	5,507	19	8	4	1	32	5,539
1929	17		22	219	2	260		1			1	261
Total	2,118	450	2,640	12,219	772	18,199	759	154	828	496	673	21,910
Audit review—Section F, 1040 returns												
1917	5		16	121		142						142
1918	2		11	194		207						207
1919	7		12	263		282						282
1920	7		42	327		376						376
1921	5		39	321		365						365
1922	11		62	443		516						516
1923	21		121	746		888						888
1924	114		327	2,079		2,520						2,520
1925	214		688	3,852		4,754						4,754
1926	1,623		1,876	9,521		13,020						13,020
1927	7,736		6,355	47,478		61,569						61,569
1928	9,877		14,709	1,071,557		1,096,143						1,096,143
1929	120		1,453	584,067		585,640						585,640
Total	19,742		25,711	1,720,969		1,766,422						1,766,422
Audit review—Section F, 1120 returns:												
1917	4		51	118		173						173
1918	1		30	85		116						116
1919			44	98		142						142
1920	2		62	176		240						240
1921	4		56	208		268						268
1922	3		64	259		326						326
1923	4		104	404		512						512
1924	39		338	903		1,280						1,280
1925	89		584	2,028		2,701						2,701
1926	1,249		1,251	5,895		8,395						8,395
1927	2,749		2,962	29,679		35,390						35,390
1928	2,584		5,048	185,986		193,618						193,618
1929	245		579	113,844		114,668						114,668
Total	6,973		11,173	339,683		357,829						357,829

TABLE 15.—*Production report, fiscal year ended June 30, 1930—Continued*

	Returns closed												
	Without mailing 60-day letter						After mailing 60-day letter						
	Additional tax	Immediate and jeopardy	Certificates of over-assessment	No tax	Claim rejected	Total closed	By default	By agreement	After decision of Board of Tax Appeals	Certificates of over-assessment	No tax	Total closed	Grand total closed
Special adjustment:													
1917	12	8	3	14	4	41	2		1		6	9	50
1918	20	9	2	18	3	52	4	2	4	1	6	17	69
1919	25	14	2	27	8	76	10	3	13	4	11	41	117
1920	48	29	11	36	6	130	14	9	24	10	9	66	196
1921	40	32	6	56	17	151	12	6	17	16	13	64	215
1922	50	40	16	78	15	199	18	9	26	21	21	95	294
1923	82	47	34	131	23	317	32	11	44	21	23	131	448
1924	198	64	37	226	7	532	66	22	45	20	25	178	710
1925	267	93	53	301	21	735	102	27	50	13	31	223	958
1926	397	104	105	464	10	1,080	184	44	29	20	24	301	1,381
1927	443	92	84	388	3	1,010	328	96	6	6	23	459	1,469
1928	278	67	26	221	1	593	56	14		1	4	75	668
1929	11	21	1	3		36	1					1	37
Total	1,871	620	380	1,963	118	4,952	829	243	259	133	196	1,660	6,612
Field agreement—1040 returns:													
1920	1					1							1
1921	2					2							2
1922	4			1		5							5
1923	7			1		8							8
1924	51			21		72							72
1925	107			31		138							138
1926	1,552			144		1,696							1,696
1927	15,977			345		16,322							16,322
1928	40,546			824		41,370							41,370
1929	129			4		133							133
Total	58,376			1,371		59,747							59,747

Field agreement—1120 returns:				1		1							1
1922				3		3							3
1923	8			26		34							34
1924	24			128		152							152
1925	696			475		1,171							1,171
1926	9,551			585		10,136							10,136
1927	13,549			235		13,784							13,784
1928	577			18		595							595
1929													
Total	24,405			1,471		25,876							25,876
Total all divisions:													
1917	30	13	209	289	58	599	2	6	62	160	134	364	963
1918	36	23	223	345	68	695	5	10	139	145	137	436	1,131
1919	56	35	269	460	70	890	16	20	271	154	120	581	1,471
1920	102	65	313	641	88	1,209	27	37	560	233	200	1,067	2,266
1921	81	61	214	727	82	1,165	27	22	522	188	212	971	2,136
1922	106	79	319	1,042	69	1,615	34	37	795	253	270	1,389	3,004
1923	198	83	550	1,844	120	2,795	78	52	1,052	311	350	1,843	4,638
1924	1,125	145	1,630	5,827	285	9,012	579	188	765	413	414	2,359	11,371
1925	1,703	204	2,622	10,069	350	14,948	978	293	824	464	468	3,027	17,975
1926	8,544	516	5,481	25,508	306	40,355	2,894	1,175	390	433	397	5,289	45,644
1927	42,055	416	11,568	90,674	137	144,850	2,797	852	75	205	242	4,171	149,021
1928	68,959	183	20,550	1,265,904	34	1,355,630	318	201		56	56	631	1,356,261
1929	1,129	27	2,073	698,221	2	701,452	6	7		2	3	18	701,470
Grand total	124,124	1,850	46,021	2,101,551	1,669	2,275,215	7,761	2,900	5,455	3,017	3,003	22,136	2,297,351

TABLE 16.—*Production report, fiscal year ended June 30, 1929*

	Returns closed												
	Without mailing 60-day letter						After mailing 60-day letter						Grand total closed
	Additional tax	Immediate and jeopardy	Certificates of over-assessment	No tax	Claim rejected	Total closed	By default	By agreement	After decision of Board of Tax Appeals	Certificates of over-assessment	No tax	Total closed	
Audit review—Personal:													
1917	17	3	46	24	20	110	2	1	14	70	15	102	212
1918	7	3	29	18	16	73	3	5	70	52	14	144	217
1919	6	12	51	29	15	113	5	6	210	95	44	360	473
1920	15	18	74	52	14	173	15	14	511	145	99	784	957
1921	10	16	66	62	15	169	11	21	403	185	118	738	907
1922	23	9	114	138	43	327	29	25	605	168	132	959	1,286
1923	158	8	290	506	87	1,049	186	64	627	157	166	1,200	2,249
1924	1,731	22	1,212	3,589	67	6,621	1,301	439	277	296	252	2,565	9,186
1925	3,498	66	1,861	5,616	72	11,113	2,567	754	214	431	296	4,262	15,375
1926	4,336	50	1,797	6,867	57	13,107	2,280	748	81	295	311	3,715	16,822
1927	1,716	11	378	2,125	60	4,290	119	95	27	18*	259	4,549	
1928	8	2	1	49	1	61	10	1	-----	-----	1	12	73
Total	11,525	220	5,919	19,075	467	37,206	6,528	2,173	3,012	1,921	1,466	15,100	52,306
Audit review—Corporation:													
1917	3	-----	31	8	12	54	11	14	24	134	39	222	276
1918	1	3	54	13	17	88	-----	3	68	87	30	188	276
1919	5	2	44	16	18	85	3	10	177	103	68	361	446
1920	3	12	57	18	20	110	3	16	452	142	95	708	818
1921	5	4	41	30	13	93	-----	10	347	121	188	666	759
1922	6	7	64	102	18	197	4	12	343	110	202	671	868
1923	29	11	139	266	39	484	48	19	385	135	366	953	1,437
1924	527	159	463	1,007	27	2,183	673	183	232	216	475	1,779	3,962
1925	1,051	266	690	1,475	35	3,517	1,380	381	203	273	480	2,717	6,234
1926	1,814	271	851	1,897	25	4,858	1,869	559	69	193	417	3,107	7,965
1927	1,378	104	464	1,426	9	3,381	533	161	4	54	70	822	4,203
1928	62	8	20	62	1	153	8	-----	-----	1	5	14	167
Total	4,884	847	2,918	6,320	234	15,203	4,532	1,368	2,304	1,569	2,435	12,208	27,411

Audit review—Special assessment:													
1917	1		27	5	16	49	3	1	36	73	30	143	192
1918	6	2	38	14	25	85	16	5	102	68	19	210	295
1919	19	7	55	10	24	115	2	25	145	68	37	277	392
1920	19	6	41	11	17	94	5	24	179	43	20	271	365
1921	15	3	42	8	13	81	4	5	92	27	14	142	223
1922	2		8	2	3	15	1		13	5	4	23	38
1923	2		2			4			4	5	3	12	16
1924	1					1	1		1	3	1	6	
1925		1				1				1		1	2
1926		1				1				2		2	3
1927		1				1				1		1	2
1928													
Total	65	21	213	50	98	447	32	60	572	296	128	1,088	1,535
Audit review—Consolidated:													
1917	29		121	26	42	218	10	8	27	164	37	246	464
1918	13	4	144	25	62	248	3	4	64	112	33	216	464
1919	22	4	129	43	76	274	32	9	144	91	49	325	599
1920	37	7	124	53	81	302	37	27	245	77	94	480	782
1921	16	10	97	127	55	305	19	12	170	55	104	360	665
1922	42	9	152	239	55	497	55	23	125	91	82	376	873
1923	121	14	267	467	146	1,015	147	27	180	97	111	562	1,577
1924	612	27	625	2,507	93	3,864	651	129	85	190	127	1,182	5,046
1925	874	48	802	3,464	90	5,278	739	172	71	190	119	1,291	6,569
1926	1,009	34	839	5,481	50	7,413	553	134	16	89	73	865	8,278
1927	358	6	384	4,928	7	5,683	77	33	2	20	10	142	5,825
1928	16	1	18	392	1	428	1				1	2	430
Total	3,149	164	3,702	17,752	758	25,525	2,324	578	1,129	1,176	840	6,047	31,572
Special adjustment:													
1917	13	1	14	25	2	55	7	4	10	5	4	30	85
1918	24	3	8	36	9	80	10	2	10	7	9	38	118
1919	31	14	6	51	9	111	19	4	45	6	9	83	194
1920	62	24	7	62	7	162	26	6	52	20	23	127	289
1921	65	20	2	81	6	174	25	10	35	19	19	108	282
1922	93	24	11	114	12	254	48	16	40	20	22	146	400
1923	184	42	33	222	15	496	102	29	33	21	32	217	713
1924	379	61	65	356	15	876	216	61	29	25	48	379	1,255
1925	477	76	74	378	13	1,018	249	66	34	29	23	401	1,419
1926	475	81	97	392	8	1,053	237	67	16	26	24	370	1,423
1927	215	71	28	183		497	55	30		5	7	97	594
1928	6	14	1	4		25				1		1	26
Total	2,024	431	346	1,904	96	4,801	994	295	304	184	220	1,997	6,798

TABLE 16.—*Production report, fiscal year ended June 30, 1929*—Continued

	Returns closed												
	Without mailing 60-day letter						After mailing 60-day letter						Grand total closed
	Additional tax	Immediate and Jeopardy	Certificates of over-assessment	No tax	Claim rejected	Total closed	By default	By agreement	After decision of Board of Tax Appeals	Certificates of over-assessment	No tax	Total closed	
Clearing—1040 returns:													
1917	2		52	218		272						272	
1918	4		56	418		478						478	
1919	4		69	534		607						607	
1920	10		126	626		762						762	
1921	16		132	689		837						837	
1922	29		195	1,027		1,251						1,251	
1923	105		678	2,290		3,073						3,073	
1924	2,185		2,004	10,245		14,434						14,434	
1925	4,529		4,297	21,880		30,706						30,706	
1926	9,021		7,998	88,018		105,037						105,037	
1927	14,542		13,873	419,053		447,468						447,468	
1928	85		116	859,375		859,576						859,576	
Total	30,532		29,596	1,404,373		1,464,501						1,464,501	
Clearing—1120 returns:													
1917	3		46	236		285						285	
1918			42	196		238						238	
1919	1		68	271		340						340	
1920	1		84	363		448						448	
1921	5		97	510		612						612	
1922	12		148	769		929						929	
1923	40		492	1,439		1,971						1,971	
1924	1,054		1,210	5,403		7,667						7,667	
1925	1,879		2,294	12,249		16,422						16,422	
1926	3,704		4,423	40,136		48,263						48,263	
1927	4,471		6,382	159,885		170,738						170,738	
1928	316		582	264,724		265,622						265,622	
Total	11,486		15,868	486,181		513,535						513,535	

Clearing (field agreement), 1040 returns:													
1919	1					1							1
1920													
1921	1			1		2							2
1922	5			11		16							16
1923	29			33		62							62
1924	1,163			259		1,422							1,422
1925	4,871			564		5,435							5,435
1926	14,582			832		15,414							15,414
1927	47,085			459		47,544							47,544
1928	252			16		268							268
Total	67,989			2,175		70,164							70,164
Clearing division (field agreement), 1120 returns:													
1919				1		1							1
1920				3		3							3
1921				6		6							6
1922	1			12		13							13
1923	12			55		67							67
1924	823			401		1,224							1,224
1925	2,574			709		3,283							3,283
1926	7,548			1,008		8,556							8,556
1927	16,195			321		16,516							16,516
1928	1,141			63		1,204							1,204
Total	23,294			2,579		30,873							30,873
Total—all divisions:													
1917	68	4	337	542	92	1,043	33	28	111	446	125	743	1,786
1918	55	15	371	720	129	1,290	32	19	314	326	105	796	2,086
1919	89	39	422	955	142	1,647	61	54	721	363	207	1,406	3,053
1920	147	67	513	1,188	139	2,034	86	87	1,439	427	331	2,370	4,424
1921	133	53	477	1,514	102	2,279	59	58	1,047	407	443	2,014	4,293
1922	213	49	692	2,414	131	3,490	137	76	1,126	394	442	2,175	5,674
1923	680	75	1,901	5,278	287	8,221	483	139	1,229	415	678	2,944	11,165
1924	8,475	269	5,579	23,767	202	38,292	2,842	812	624	730	903	5,911	44,203
1925	19,753	457	10,018	46,335	210	76,773	4,935	1,373	522	924	918	8,672	85,445
1926	42,489	437	16,005	144,631	140	203,702	4,939	1,508	182	605	825	8,059	211,761
1927	85,960	193	21,509	588,380	76	696,118	784	319	6	107	105	1,321	697,439
1928	1,886	25	738	1,124,685	3	1,127,337	19	1		2	7	29	1,127,366
Total	159,948	1,683	58,562	1,940,409	1,653	2,162,255	14,410	4,474	7,321	5,146	5,089	36,440	2,198,695

TABLE 17.—*Production and status of work, fiscal year ended June 30, 1930*

PERSONAL

	On hand in divi- sion July 1, 1929	Received during year	Closed during year	Trans- ferred during year	On hand in divi- sion June 30, 1930	In field June 30, 1930	Total on hand June 30, 1930	In 60-day file June 30, 1930
1917.....	3	78	48	28	5	8	13	1
1918.....	5	149	70	64	20	10	30	2
1919.....	6	277	146	115	22	14	36	9
1920.....	7	541	369	146	33	23	56	5
1921.....	6	570	408	143	25	23	48	7
1922.....	67	1,012	884	139	56	41	97	4
1923.....	165	1,651	1,417	269	130	107	237	3
1924.....	1,428	5,074	4,543	1,440	519	209	728	7
1925.....	2,496	6,789	6,213	2,292	780	283	1,063	3
1926.....	5,355	18,145	13,919	7,605	1,976	874	2,850	7
1927.....	4,337	24,146	14,576	6,929	6,978	4,555	11,533	539
1928.....	36	8,664	3,454	1,089	4,157	121,764	125,921	275
1929.....	-----	95	52	3	40	13,998	14,038	6
Total.....	13,911	67,191	46,099	20,262	14,741	141,909	156,650	868

CORPORATION

1917.....	8	229	219	3	15	5	20	-----
1918.....	8	283	269	9	13	7	20	-----
1919.....	18	386	368	15	21	14	35	-----
1920.....	18	580	548	19	31	18	49	2
1921.....	14	485	464	10	25	19	44	3
1922.....	19	501	490	9	21	18	39	-----
1923.....	58	757	713	57	45	29	74	5
1924.....	231	1,201	1,048	275	109	60	169	3
1925.....	382	1,717	1,491	454	154	94	248	2
1926.....	806	3,190	2,506	1,156	334	302	636	17
1927.....	1,042	5,677	3,772	2,068	879	1,114	1,993	101
1928.....	108	3,444	1,685	842	1,025	26,320	27,345	262
1929.....	-----	189	84	32	73	8,687	8,760	18
Total.....	2,712	18,639	13,657	4,949	2,745	36,687	39,432	413

CONSOLIDATED

1917.....	88	520	331	214	63	-----	63	17
1918.....	117	653	400	272	98	1	99	5
1919.....	154	672	416	304	106	1	107	4
1920.....	182	823	536	339	130	1	131	16
1921.....	142	627	414	262	93	2	95	10
1922.....	188	665	488	228	137	3	140	9
1923.....	322	887	649	368	192	5	197	8
1924.....	1,063	1,479	1,164	897	481	6	487	84
1925.....	1,303	2,001	1,568	1,122	614	14	628	50
1926.....	2,229	4,567	3,556	2,012	1,228	30	1,258	233
1927.....	2,656	8,269	5,787	2,580	2,558	469	3,027	207
1928.....	307	8,526	5,539	66	3,228	3,167	6,395	63
1929.....	-----	433	261	1	171	583	754	8
Total.....	8,751	30,122	21,109	8,665	9,099	4,282	13,381	714

SECTION F—1040 RETURNS

1917.....	9	258	142	118	7	-----	7	-----
1918.....	2	351	207	141	5	-----	5	-----
1919.....	3	577	282	280	18	-----	18	-----
1920.....	2	813	376	415	24	-----	24	-----
1921.....	9	801	365	429	16	-----	16	-----
1922.....	10	1,104	516	561	37	-----	37	-----
1923.....	42	1,616	888	729	41	-----	41	-----
1924.....	88	3,532	2,520	1,027	73	-----	73	-----
1925.....	92	6,322	4,754	1,532	128	-----	128	-----
1926.....	346	18,724	13,020	5,691	359	-----	359	-----
1927.....	1,515	89,801	61,569	28,699	1,048	-----	1,048	-----
1928.....	122	1,154,301	1,096,143	52,516	5,764	-----	5,764	-----
1929.....	-----	686,606	685,640	858	108	-----	108	-----
Total.....	2,240	1,864,806	1,766,422	92,996	7,628	-----	7,628	-----

TABLE 17.—*Production and status of work, fiscal year ended June 30, 1930—Con.*

SECTION F—1120 RETURNS

	On hand in divi- sion July 1, 1929	Received during year	Closed during year	Trans- ferred during year	On hand in divi- sion June 30, 1930	In field June 30, 1930	Total on hand June 30, 1930	In 60-day file June 30, 1930
1917-----	8	416	173	228	23	-----	23	-----
1918-----	6	462	116	323	29	-----	29	-----
1919-----	7	551	142	407	19	-----	19	-----
1920-----	9	757	240	507	19	-----	19	-----
1921-----	12	719	268	453	10	-----	10	-----
1922-----	3	768	326	440	5	-----	5	-----
1923-----	8	1,085	512	578	3	-----	3	-----
1924-----	29	2,085	1,280	822	12	-----	12	-----
1925-----	45	3,901	2,701	1,224	21	-----	21	-----
1926-----	121	11,410	8,395	3,065	71	-----	71	-----
1927-----	354	48,335	35,390	13,096	203	-----	203	-----
1928-----	90	211,551	193,618	17,167	856	-----	856	-----
1929-----	-----	115,125	114,668	314	143	-----	143	-----
Total-----	692	397,175	357,829	38,624	1,414	-----	1,414	-----

SPECIAL ADJUSTMENT

1917-----	31	163	50	123	21	-----	21	2
1918-----	55	292	69	239	39	-----	39	4
1919-----	58	390	117	276	55	-----	55	5
1920-----	92	534	196	342	88	-----	88	7
1921-----	123	609	215	425	92	-----	92	8
1922-----	126	847	294	531	148	-----	148	5
1923-----	217	1,173	448	740	202	-----	202	6
1924-----	399	1,868	710	1,198	359	-----	359	41
1925-----	572	2,422	958	1,568	468	-----	468	56
1926-----	724	3,578	1,381	2,281	640	-----	640	54
1927-----	506	4,466	1,469	2,778	725	-----	725	70
1928-----	25	2,722	668	1,560	519	-----	519	25
1929-----	-----	128	37	59	32	-----	32	4
Total-----	2,928	19,192	6,612	12,120	3,388	-----	3,388	287

FIELD AGREEMENT—1040 RETURNS

1920-----	-----	1	1	-----	-----	-----	-----
1921-----	-----	2	2	-----	-----	-----	-----
1922-----	-----	5	5	-----	-----	-----	-----
1923-----	-----	8	8	-----	-----	-----	-----
1924-----	-----	72	72	-----	-----	-----	-----
1925-----	-----	138	138	-----	-----	-----	-----
1926-----	-----	1,696	1,696	-----	-----	-----	-----
1927-----	-----	16,322	16,322	-----	-----	-----	-----
1928-----	-----	41,370	41,370	-----	-----	-----	-----
1929-----	-----	133	133	-----	-----	-----	-----
Total-----	-----	59,747	59,747	-----	-----	-----	-----

FIELD AGREEMENT—1120 RETURNS

1922-----	-----	1	1	-----	-----	-----	-----
1923-----	-----	3	3	-----	-----	-----	-----
1924-----	-----	34	34	-----	-----	-----	-----
1925-----	-----	152	152	-----	-----	-----	-----
1926-----	-----	1,171	1,171	-----	-----	-----	-----
1927-----	-----	10,136	10,136	-----	-----	-----	-----
1928-----	-----	13,784	13,784	-----	-----	-----	-----
1929-----	-----	595	595	-----	-----	-----	-----
Total-----	-----	25,876	25,876	-----	-----	-----	-----

TABLE 17.—*Production and status of work, fiscal year ended June 30, 1930—Con.*

GRAND TOTAL—ALL DIVISIONS

	On hand in divi- sion July 1, 1929	Received during year	Closed during year	Trans- ferred during year	On hand in divi- sion June 30, 1930	In field June 30, 1930	Total on hand June 30, 1930	In 60-day file June 30, 1930
1917-----	147	1,664	963	714	134	13	147	20
1918-----	193	2,190	1,131	1,048	204	18	222	11
1919-----	246	2,863	1,471	1,397	241	29	270	18
1920-----	310	4,049	2,266	1,768	325	42	367	30
1921-----	306	3,813	2,136	1,722	251	44	305	28
1922-----	413	4,903	3,004	1,908	404	62	466	18
1923-----	812	7,180	4,638	2,741	613	141	754	22
1924-----	3,238	15,345	11,371	5,659	1,553	275	1,828	135
1925-----	4,890	23,442	17,975	8,192	2,165	391	2,556	111
1926-----	9,581	62,481	45,644	21,810	4,608	1,206	5,814	311
1927-----	10,410	207,152	149,021	56,150	12,391	6,138	18,529	917
1928-----	688	1,444,362	1,356,261	73,240	15,549	151,251	166,800	625
1929-----	-----	703,304	701,470	1,267	567	23,268	23,835	36
Total-----	31,234	2,482,748	2,297,351	177,616	39,015	182,878	221,893	2,282

TABLE 18.—*Production and status of work, fiscal year ended June 30, 1929*

PERSONAL

	On hand in divi- sion July 1, 1928	Received during year	Closed during year	Trans- ferred during year	On hand in divi- sion June 30, 1929	In field June 30, 1929	Total on hand June 30, 1929	In 60-day file June 30, 1929
1917-----	10	246	212	41	3	21	24	-----
1918-----	13	263	217	54	5	23	28	-----
1919-----	12	536	473	69	6	36	42	-----
1920-----	17	1,026	957	79	7	64	71	1
1921-----	8	989	907	84	6	73	79	2
1922-----	154	1,368	1,286	169	67	108	175	1
1923-----	526	2,488	2,249	600	165	203	368	14
1924-----	2,717	11,270	9,186	3,373	1,428	1,402	2,830	84
1925-----	3,806	19,770	15,375	5,705	2,496	1,880	4,376	177
1926-----	2,886	25,274	16,822	5,983	5,355	5,224	10,579	590
1927-----	75	10,796	4,549	1,985	4,337	70,599	74,936	369
1928-----	-----	147	73	38	36	51,469	51,505	7
Total-----	10,224	74,173	52,306	18,180	13,911	131,102	145,013	1,245

CORPORATION

1917-----	12	308	276	36	8	14	22	1
1918-----	19	328	276	63	8	14	22	-----
1919-----	19	515	446	70	18	15	33	-----
1920-----	25	856	818	45	18	23	41	-----
1921-----	25	801	759	53	14	28	42	-----
1922-----	44	929	868	86	19	49	68	1
1923-----	121	1,630	1,437	256	58	91	149	9
1924-----	706	5,063	3,962	1,576	231	286	517	67
1925-----	1,057	8,395	6,234	2,836	382	434	816	120
1926-----	1,012	11,695	7,965	3,936	806	2,164	2,970	173
1927-----	116	6,863	4,203	1,734	1,042	38,031	39,073	177
1928-----	-----	337	167	62	108	60,627	60,735	9
Total-----	3,156	37,720	27,411	10,753	2,712	101,776	104,488	557

TABLE 18.—*Production and status of work, fiscal year ended June 30, 1929—Con.*

CONSOLIDATED AND SPECIAL RETURNS

	On hand in divi- sion July 1, 1928	Received during year	Closed during year	Trans- ferred during year	On hand in divi- sion June 30, 1929	In field June 30, 1929	Total on hand June 30, 1929	In 60-day file June 30, 1929
1917.....	145	881	656	282	88	3	91	1
1918.....	205	1,073	759	402	117	2	119	2
1919.....	246	1,349	991	450	154	2	156	3
1920.....	316	1,499	1,147	486	182	3	185	1
1921.....	282	1,099	888	351	142	2	144	4
1922.....	386	1,175	911	462	188	5	193	-----
1923.....	738	1,980	1,593	803	322	5	327	9
1924.....	3,273	6,506	5,053	3,663	1,063	93	1,156	8
1925.....	3,170	8,770	6,571	4,066	1,303	101	1,404	43
1926.....	2,795	11,777	8,281	4,062	2,229	135	2,364	111
1927.....	441	8,686	5,827	644	2,656	3,246	5,902	69
1928.....	-----	833	430	96	307	2,738	3,045	3
Total.....	11,997	45,628	33,107	15,767	8,751	6,335	15,086	254

SPECIAL ADJUSTMENT

1917.....	38	186	85	108	31	-----	31	-----
1918.....	63	286	118	176	55	-----	55	-----
1919.....	109	404	194	261	58	-----	58	5
1920.....	137	612	289	368	92	-----	92	10
1921.....	189	607	282	391	123	-----	123	3
1922.....	232	798	400	504	126	-----	126	7
1923.....	397	1,334	713	801	217	-----	217	10
1924.....	535	2,476	1,255	1,357	399	-----	399	26
1925.....	537	3,236	1,419	1,782	572	-----	572	36
1926.....	516	3,547	1,423	1,916	724	-----	724	34
1927.....	37	1,793	594	730	506	-----	506	48
1928.....	-----	72	26	21	25	-----	25	8
Total.....	2,790	15,351	6,798	8,415	2,928	-----	2,928	190

CLEARING DIVISION—1040 RETURNS

1917.....	18	484	272	221	9	-----	9	-----
1918.....	14	686	478	220	2	-----	2	-----
1919.....	1	1,070	607	461	3	-----	3	-----
1920.....	13	1,621	762	870	2	-----	2	-----
1921.....	22	1,637	837	813	9	-----	9	-----
1922.....	15	2,076	1,251	830	10	-----	10	-----
1923.....	3	4,587	3,073	1,475	42	-----	42	-----
1924.....	41	18,123	14,434	3,642	88	-----	88	-----
1925.....	13	36,915	30,706	6,130	92	-----	92	-----
1926.....	889	112,840	105,037	8,346	346	-----	346	-----
1927.....	-----	460,049	447,468	11,066	1,515	-----	1,515	-----
1928.....	-----	860,609	859,576	911	122	-----	122	-----
Total.....	1,029	1,500,697	1,464,501	34,985	2,240	-----	2,240	-----

CLEARING DIVISION—1120 RETURNS

1917.....	18	723	285	448	8	-----	8	-----
1918.....	10	838	238	604	6	-----	6	-----
1919.....	11	1,167	340	831	7	-----	7	-----
1920.....	15	1,491	448	1,049	9	-----	9	-----
1921.....	10	1,440	612	826	12	-----	12	-----
1922.....	5	1,661	929	734	3	-----	3	-----
1923.....	3	3,229	1,071	1,253	8	-----	8	-----
1924.....	27	9,640	7,667	1,971	29	-----	29	-----
1925.....	23	19,379	16,422	2,935	45	-----	45	-----
1926.....	148	52,382	48,263	4,146	121	-----	121	-----
1927.....	-----	174,335	170,738	3,243	354	-----	354	-----
1928.....	-----	266,400	265,622	688	90	-----	90	-----
Total.....	270	532,685	513,535	18,728	692	-----	692	-----

TABLE 18.—*Production and status of work, fiscal year ended June 30, 1929—Con.*

CLEARING DIVISION (FIELD AGREEMENT)—1040 RETURNS

	On hand in divi- sion July 1, 1928	Received during year	Closed during year	Trans- ferred during year	On hand in divi- sion June 30, 1929	In field June 30, 1929	Total on hand June 30, 1929	In 60-day file June 30, 1929
1917.....								
1918.....								
1919.....		1	1					
1920.....								
1921.....		2	2					
1922.....		16	16					
1923.....		62	62					
1924.....		1,422	1,422					
1925.....		5,435	5,435					
1926.....		15,414	15,414					
1927.....		47,544	47,544					
1928.....		268	268					
Total.....		70,164	70,164					

CLEARING DIVISION (FIELD AGREEMENT)—1120 RETURNS

1917.....								
1918.....								
1919.....		1	1					
1920.....		3	3					
1921.....		6	6					
1922.....		13	13					
1923.....		67	67					
1924.....		1,224	1,224					
1925.....		3,283	3,283					
1926.....		8,556	8,556					
1927.....		16,516	16,516					
1928.....		1,204	1,204					
Total.....		30,873	30,873					

GRAND TOTAL—ALL DIVISIONS

1917.....	241	2,828	1,786	1,136	147	38	185	2
1918.....	324	3,474	2,086	1,519	193	39	232	5
1919.....	398	5,043	3,053	2,142	246	53	299	8
1920.....	523	7,108	4,424	2,897	310	90	400	12
1921.....	536	6,581	4,293	2,518	306	103	409	9
1922.....	836	8,036	5,674	2,785	413	162	575	9
1923.....	1,788	15,377	11,165	5,188	812	299	1,111	42
1924.....	7,299	55,724	44,203	15,582	3,238	1,781	5,019	185
1925.....	8,606	105,183	85,445	23,454	4,890	2,415	7,305	376
1926.....	8,246	241,485	211,761	28,389	9,581	7,523	17,104	908
1927.....	669	726,582	697,439	19,402	10,410	111,876	122,286	663
1928.....		1,129,870	1,127,366	1,816	688	114,834	115,522	27
Total.....	29,466	2,307,291	2,198,695	106,828	31,234	239,213	270,447	2,246

TABLE 19.—*Production and status of work, fiscal year ended June 30, 1928*

AUDIT REVIEW—PERSONAL

	On hand in divi- sion July 1, 1927	Received during year	Closed during year	Trans- ferred during year	On hand in divi- sion June 30, 1928	In field June 30, 1928	Total on hand June 30, 1928	In 60-day file June 30, 1928
1917.....	25	393	304	104	10	32	42	22
1918.....	30	543	443	117	13	37	50	18
1919.....	63	964	889	126	12	56	68	17
1920.....	132	1,921	1,698	338	17	70	87	38
1921.....	157	1,925	1,601	473	8	72	80	35
1922.....	1,072	4,760	3,843	1,835	154	165	319	83
1923.....	3,497	28,384	19,036	12,319	526	463	989	222
1924.....	3,396	39,867	24,954	15,592	2,717	5,178	7,895	747
1925.....	2,632	42,889	25,216	16,499	3,806	20,096	23,902	1,219
1926.....	142	18,610	9,682	6,184	2,886	70,479	73,365	1,094
1927.....	-----	215	117	23	75	32,445	32,520	14
Total.....	11,146	140,471	87,783	53,610	10,224	129,093	139,317	3,509

AUDIT REVIEW—CORPORATION

1917.....	35	348	246	125	12	19	31	5
1918.....	45	611	436	201	19	26	45	10
1919.....	63	913	704	253	19	36	55	21
1920.....	92	1,408	1,165	310	25	40	65	50
1921.....	87	1,383	1,093	352	25	54	79	54
1922.....	255	2,451	1,733	929	44	92	136	37
1923.....	981	10,998	6,767	5,091	121	249	370	107
1924.....	1,125	17,943	10,471	7,891	706	2,642	3,348	577
1925.....	987	22,289	12,734	9,485	1,057	8,518	9,575	899
1926.....	294	12,168	6,622	4,828	1,012	38,648	39,650	825
1927.....	-----	350	155	79	116	110,560	110,676	47
Total.....	3,964	70,862	42,126	29,544	3,156	160,884	164,040	2,632

AUDIT REVIEW—CONSOLIDATED AND SPECIAL RETURNS

1917.....	442	1,953	1,066	1,146	183	2	185	32
1918.....	685	2,559	1,416	1,560	268	2	270	44
1919.....	904	3,232	1,756	2,025	355	3	358	62
1920.....	1,458	4,122	2,419	2,708	453	4	457	85
1921.....	1,329	4,068	2,233	2,693	471	6	477	89
1922.....	2,160	7,307	3,766	5,083	618	16	634	123
1923.....	3,996	20,430	8,847	14,444	1,135	31	1,166	165
1924.....	5,526	30,239	11,369	20,588	3,808	543	4,351	424
1925.....	3,473	30,613	11,312	19,067	3,707	847	4,554	428
1926.....	516	22,783	9,542	10,446	3,311	2,875	6,186	190
1927.....	-----	1,199	519	202	478	4,414	4,892	10
Total.....	20,489	128,505	54,245	79,962	14,787	8,743	23,530	1,632

CLEARING DIVISION—1040 RETURNS

1917.....	-----	862	544	300	18	-----	18	-----
1918.....	-----	1,965	1,531	420	14	-----	14	-----
1919.....	-----	2,818	1,963	854	1	-----	1	-----
1920.....	-----	3,460	2,256	1,191	13	-----	13	-----
1921.....	-----	3,248	2,207	1,019	22	-----	22	-----
1922.....	-----	5,711	4,153	1,543	15	-----	15	-----
1923.....	-----	31,338	26,430	4,905	3	-----	3	-----
1924.....	-----	69,637	63,540	6,056	41	-----	41	-----
1925.....	-----	177,294	169,423	7,858	13	-----	13	-----
1926.....	-----	708,365	700,528	6,948	889	-----	889	-----
1927.....	-----	1,405,201	1,405,201	-----	-----	-----	-----	-----
Total.....	-----	2,409,899	2,377,776	31,094	1,029	-----	1,029	-----

TABLE 19.—*Production and status of work, fiscal year ended June 30, 1928—Con.*

CLEARING DIVISION—1120 RETURNS

	On hand in divi- sion July 1, 1927	Received during year	Closed during year	Trans- ferred during year	On hand in divi- sion June 30, 1928	In field June 30, 1928	Total on hand June 30, 1928	In 60-day file June 30, 1928
1917.....		893	409	466	18		18	
1918.....		950	273	667	10		10	
1919.....		1,439	476	952	11		11	
1920.....		1,910	721	1,174	15		15	
1921.....		2,038	1,131	897	10		10	
1922.....		3,611	2,548	1,058	5		5	
1923.....		13,576	11,422	2,151	3		3	
1924.....		37,376	34,380	2,969	27		27	
1925.....		93,370	88,958	4,389	23		23	
1926.....		223,415	218,686	4,581	148		148	
1927.....		236,635	236,634	1				
Total.....		615,213	595,638	19,305	270		270	

CLEARING DIVISION (FIELD AGREEMENT)—1040 RETURNS

1917.....		7	7					
1918.....		3	3					
1919.....		2	2					
1920.....		7	7					
1921.....		13	13					
1922.....		91	91					
1923.....		2,544	2,544					
1924.....		7,297	7,297					
1925.....		17,889	17,889					
1926.....		36,015	36,015					
1927.....		142	142					
Total.....		64,010	64,010					

CLEARING DIVISION (FIELD AGREEMENT)—1120 RETURNS

1917.....		1	1					
1918.....								
1919.....								
1920.....		2	2					
1921.....		17	17					
1922.....		114	114					
1923.....		1,287	1,287					
1924.....		5,403	5,403					
1925.....		10,171	10,171					
1926.....		8,672	8,672					
1927.....		458	458					
Total.....		26,125	26,125					

GRAND TOTAL—ALL DIVISIONS

1917.....	502	4,457	2,577	2,141	241	53	294	59
1918.....	760	6,631	4,102	2,965	324	65	389	72
1919.....	1,030	9,368	5,790	4,210	398	95	493	100
1920.....	1,682	12,830	8,268	5,721	523	114	637	173
1921.....	1,573	12,692	8,295	5,434	536	132	668	158
1922.....	3,487	24,045	16,248	10,448	836	273	1,109	243
1923.....	8,474	108,557	76,333	38,910	1,788	743	2,531	494
1924.....	10,047	207,762	157,414	53,096	7,299	8,363	15,662	1,748
1925.....	7,092	394,515	335,703	57,298	8,606	29,461	38,067	2,546
1926.....	952	1,030,028	989,747	32,987	8,246	112,002	120,248	2,109
1927.....		1,644,200	1,643,225	305	669	147,419	148,088	71
Total.....	35,599	3,455,085	3,247,703	213,515	29,466	298,720	328,186	7,773

TABLE 20.—*Production and status of work, fiscal year ended June 30, 1927*

PERSONAL AUDIT DIVISION

Year	On hand in division July 1, 1926	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1927	In field June 30, 1927	In 60-day file June 30, 1927	Total on hand June 30, 1927
1917	23	484	438	44	25	63	70	158
1918	72	2,363	2,285	120	30	45	350	425
1919	218	2,847	2,715	287	63	73	804	940
1920	1,311	8,202	8,331	1,050	132	217	290	639
1921	1,633	11,033	11,133	1,376	157	234	1,053	1,444
1922	5,779	62,143	42,623	24,227	1,072	1,009	856	2,937
1923	6,942	56,908	37,365	22,988	3,497	17,514	1,641	22,652
1924	3,848	29,440	19,735	10,157	3,396	58,093	1,039	62,528
1925		11,325	5,626	3,067	2,632	173,480	615	176,727
1926		440	211	87	142	13,479	-----	13,621
Total	19,826	185,185	130,462	63,403	11,146	264,207	6,718	282,071

CORPORATION AUDIT DIVISION

1917	84	696	438	307	35	53	117	205
1918	120	1,120	719	476	45	49	268	362
1919	210	1,905	1,357	695	63	67	868	998
1920	543	4,217	3,055	1,613	92	147	404	643
1921	700	5,333	3,886	2,060	87	159	1,008	1,254
1922	4,934	26,790	19,288	12,181	255	465	487	1,207
1923	5,751	28,535	18,901	14,404	981	8,023	806	9,810
1924	9,916	22,268	16,031	15,028	1,125	34,739	940	36,804
1925		9,605	4,562	4,056	987	104,259	564	105,810
1926		1,073	419	360	294	15,444	-----	15,738
Total	22,258	101,542	68,656	51,180	3,964	163,405	5,462	172,831

CONSOLIDATED RETURNS, SPECIAL SECTIONS

1917	912	3,007	1,779	1,698	442	4	61	507
1918	1,470	4,539	2,739	2,585	685	7	54	746
1919	1,835	6,256	3,899	3,288	904	14	88	1,006
1920	3,871	9,481	6,783	5,111	1,458	35	124	1,617
1921	3,568	9,355	6,257	5,337	1,329	54	277	1,660
1922	7,551	22,742	12,118	16,015	2,160	175	369	2,704
1923	9,280	24,116	10,655	18,745	3,996	1,305	211	5,512
1924	11,350	17,351	6,225	16,980	5,526	4,728	102	10,356
1925	945	15,149	3,098	9,523	3,473	4,444	45	7,962
1926		2,947	519	1,912	516	558	-----	1,074
Total	40,812	114,943	54,072	81,194	20,489	11,324	1,331	33,144

CLEARING DIVISION—1040 RETURNS

1917		376	216	160				
1918		519	364	155				
1919		1,034	741	293				
1920		3,344	2,681	663				
1921		4,960	4,047	913				
1922		127,276	122,300	4,976				
1923		112,063	106,507	5,556				
1924		65,996	60,405	5,591				
1925		188,771	184,568	4,203				
1926		1,159,946	1,159,846	100				
Total		1,664,285	1,641,675	22,610				

TABLE 20.—*Production and status of work, fiscal year ended June 30, 1927—Contd.*

CLEARING DIVISION—1120 RETURNS

Year	On hand in division July 1, 1926	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1927	In field June 30, 1927	In 60-day file June 30, 1927	Total on hand June 30, 1927
1917		463	245	218				
1918		593	307	286				
1919		1,009	608	401				
1920		1,799	1,122	677				
1921		4,528	3,767	761				
1922		39,062	36,726	2,336				
1923		46,739	44,265	2,474				
1924		41,367	39,247	2,120				
1925		212,618	210,013	2,605				
1926		251,137	250,856	281				
Total		599,315	587,156	12,159				

GRAND TOTAL—ALL DIVISIONS

1917	1,019	5,026	3,116	2,427	502	120	248	870
1918	1,662	9,134	6,414	3,622	760	101	672	1,533
1919	2,263	13,051	9,320	4,964	1,030	154	1,760	2,944
1920	5,725	27,043	21,972	9,114	1,682	399	818	2,899
1921	5,901	35,209	29,090	10,447	1,573	447	2,338	4,358
1922	18,264	278,013	233,055	59,735	3,487	1,649	1,712	6,848
1923	21,973	268,361	217,693	64,167	8,474	26,842	2,658	37,974
1924	25,144	176,422	141,643	49,876	10,047	97,560	2,081	109,688
1925	945	437,468	407,867	23,454	7,092	282,183	1,224	290,499
1926		1,415,543	1,411,851	2,740	952	29,481		30,433
Total	82,896	2,665,270	2,482,021	230,546	35,599	438,936	13,511	488,046

TABLE 21.—*Production and status of work, fiscal year ended June 30, 1926*

PERSONAL AUDIT DIVISION

Year	On hand in division July 1, 1925	Received during year	Closed during year	Transferred during year	On hand in division June 30, 1926	In files June 30, 1926	In field June 30, 1926	In 60-day file June 30, 1926	Total on hand June 30, 1926
1917	735	4,514	3,931	1,295	23		17	148	188
1918	1,309	5,594	4,567	2,264	72		38	530	640
1919	3,861	16,353	13,300	6,696	218		101	1,547	1,866
1920	14,293	115,005	103,032	24,955	1,311		683	3,919	5,913
1921	15,314	204,813	186,970	31,524	1,633		898	6,055	8,586
1922	19,661	101,702	91,353	24,231	5,779		87,692	2,741	96,212
1923	31,058	139,487	118,875	44,728	6,942		82,267	2,813	92,022
1924		580,088	454,560	121,680	3,848		80,661	1,987	86,496
1925		455	455			89,176	53,049		142,225
1926						224	84		308
Total	86,231	1,168,011	977,043	257,373	19,826	89,400	305,490	19,740	434,456

CORPORATION AUDIT

1917	482	3,897	2,181	2,114	84		289	195	568
1918	789	6,193	3,423	3,439	120		141	448	709
1919	1,519	12,407	7,147	6,569	210		217	1,334	1,761
1920	4,961	57,105	42,132	19,391	543		457	2,028	3,028
1921	12,751	153,143	135,562	29,632	700		1,042	2,569	4,311
1922	17,033	196,829	175,848	33,080	4,934		30,694	2,091	37,719
1923	3,538	177,021	156,087	18,721	5,751		45,201	1,861	52,313
1924	125	460,738	358,432	112,515	9,916		60,120	607	70,643
1925		3,259				55,669	54,262		109,931
1926						1,463	178		1,641
Total	41,198	1,070,591	864,071	225,461	22,258	57,132	192,601	10,633	282,624

TABLE 21.—*Production and status of work, fiscal year ended June 30, 1926*—Contd.

CONSOLIDATED RETURNS AND SPECIAL SECTION

Year	On hand in divi- sion July 1, 1925	Received during year	Closed during year	Trans- ferred during year	On hand in division June 30, 1926	In files June 30, 1926	In field June 30, 1926	In 60- day file June 30, 1926	Total on hand June 30, 1926
1917	2,061	6,742	3,527	4,364	912	-----	47	28	987
1918	3,527	10,379	6,055	6,381	1,470	-----	36	78	1,584
1919	5,641	15,061	10,060	8,807	1,835	-----	47	208	2,090
1920	11,321	31,281	17,758	20,973	3,871	-----	256	642	4,769
1921	10,520	37,866	18,585	26,233	3,568	-----	351	752	4,671
1922	3,271	86,233	49,159	32,794	7,551	-----	4,434	301	12,286
1923	506	80,682	38,601	33,307	9,280	-----	4,888	73	14,241
1924	-----	34,491	7,729	15,382	11,380	-----	4,861	68	16,309
1925	-----	163,091	162,049	97	945	-----	301	-----	1,246
1926	-----	1,298	1,296	2	-----	-----	-----	-----	-----
Total	36,847	467,124	314,819	148,340	40,812	-----	15,221	2,150	58,183

GRAND TOTAL—ALL DIVISIONS

1917	3,278	15,153	9,639	7,773	1,019	-----	353	371	1,743
1918	5,625	22,166	14,045	12,084	1,662	-----	215	1,056	2,933
1919	11,021	43,821	30,507	22,072	2,263	-----	365	3,089	5,717
1920	30,575	203,391	162,922	65,319	5,725	-----	1,396	6,589	13,710
1921	38,585	395,822	341,117	87,389	5,901	-----	2,291	9,376	17,568
1922	39,965	384,764	316,360	90,105	18,264	-----	122,820	5,133	146,217
1923	35,102	397,190	313,563	96,756	21,973	-----	132,356	4,247	158,576
1924	125	1,075,317	800,721	249,577	25,144	-----	145,642	2,662	173,448
1925	-----	166,805	165,763	97	945	-----	107,612	-----	253,402
1926	-----	1,298	1,296	2	-----	144,845 1,687	262	-----	1,949
Total	164,276	2,705,727	2,155,933	631,174	82,896	146,532	513,312	32,523	775,263

TABLE 22.—Comparative summary of adjustment of claims, fiscal years ended June 30, 1926, to June 30, 1930, inclusive

	On hand July 1—					Received during year ended June 30—					Adjudicated during year ended June 30—		
	1925	1926	1927	1928	1929	1926	1927	1928	1929	1930	1926	1927	1928
Personal.....	4, 826	1, 775	335	708	1, 583	39, 007	8, 637	4, 870	3, 550	5, 073	32, 698	8, 730	4, 291
Corporation.....	3, 439	1, 540	599	265	266	29, 258	7, 926	3, 765	2, 680	2, 060	16, 056	5, 860	2, 900
Consolidated.....	4, 921	4, 162	3, 108	2, 543	2, 553	16, 769	12, 490	11, 891	5, 631	5, 621	3, 781	3, 893	3, 439
Special assessment.....	6, 545	4, 464	1, 483	248	-----	12, 668	4, 725	1, 781	613	-----	10, 351	5, 080	1, 523
Section F.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	31, 211	-----	-----	-----
Engineering.....	-----	2, 242	1, 239	370	466	2, 242	-----	-----	96	205	-----	-----	-----
Special adjustment.....	278	295	271	219	212	1, 509	921	722	612	849	673	460	457
Clearing, records, and field.....	53, 432	15, 749	10, 427	8, 465	8, 170	27, 357	56, 498	50, 387	62, 754	17, 315	21, 636	45, 071	35, 224
Grand total.....	73, 441	30, 227	17, 462	12, 818	13, 250	128, 810	91, 197	73, 416	75, 936	62, 934	85, 195	69, 094	47, 834

	Adjudicated during year ended June 30—		Transferred during year ended June 30—					On hand year ended June 30—				
	1929	1930	1926	1927	1928	1929	1930	1926	1927	1928	1929	1930
Personal.....	2, 130	4, 450	9, 360	1, 347	206	545	887	1, 775	335	708	1, 583	1, 319
Corporation.....	1, 965	2, 201	15, 101	3, 007	1, 199	714	354	1, 540	599	265	266	371
Consolidated.....	2, 771	3, 761	13, 747	9, 651	9, 017	2, 850	2, 442	4, 162	3, 108	2, 543	2, 553	1, 971
Special assessment.....	461	-----	4, 398	2, 626	1, 493	400	-----	4, 464	1, 483	248	-----	-----
Section F.....	-----	19, 890	-----	-----	-----	-----	10, 374	-----	-----	-----	-----	947
Engineering.....	-----	-----	1, 003	869	-----	-----	-----	2, 242	1, 239	370	466	671
Special adjustment.....	493	549	819	485	317	126	277	295	271	219	212	235
Clearing, records, and field.....	44, 481	18, 187	43, 404	16, 749	17, 125	18, 568	-----	15, 749	10, 427	8, 465	8, 170	7, 298
Grand total.....	52, 301	49, 038	86, 829	34, 868	30, 226	23, 203	14, 334	30, 227	17, 462	12, 818	13, 250	12, 812

	Received during year ended June 30—					Scheduled during year ended June 30—				
	1926	1927	1928	1929	1930	1926	1927	1928	1929	1930
Claims control.....	72, 195	47, 808	43, 981	50, 299	41, 346	157, 167	119, 017	102, 167	92, 449	81, 135

TABLE 23.—Comparative summary of revenue agents' reports, fiscal years ended June 30, 1926, to June 30, 1930, inclusive

	On hand July 1—					Received during year ended June 30—					Closed during year ended June 30—		
	1925	1926	1927	1928	1929	1926	1927	1928	1929	1930	1926	1927	1928
Personal.....	17, 829	5, 917	3, 817	6, 211	8, 124	96, 255	57, 162	49, 835	28, 747	30, 543	93, 231	52, 379	44, 113
Corporation.....	7, 828	2, 971	1, 462	1, 280	1, 695	38, 445	23, 427	20, 124	12, 760	11, 021	30, 038	20, 058	18, 077
Consolidated.....	4, 653	2, 780	2, 509	2, 555	2, 621	20, 534	24, 736	29, 057	14, 108	12, 369	6, 853	11, 127	13, 086
Special assessment.....	3, 778	1, 848	604	277	-----	5, 004	1, 445	333	160	-----	3, 644	1, 685	367
Section F.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	361, 565	-----	-----	-----
Engineering.....	-----	1, 927	1, 665	1, 380	1, 283	1, 927	-----	-----	-----	106	-----	-----	-----
Special adjustment.....	944	1, 108	1, 734	2, 049	2, 307	4, 302	4, 407	7, 075	5, 871	7, 939	1, 223	1, 983	3, 372
Records and field.....	2, 207	4, 186	3, 795	5, 594	2, 634	199, 598	448, 609	645, 436	719, 157	56, 102	40, 047	223, 232	286, 284
Grand total.....	37, 239	20, 737	15, 586	19, 346	18, 664	366, 065	559, 786	751, 860	780, 803	479, 645	175, 036	310, 464	365, 299

	Closed during year ended June 30—		Transferred during year ended June 30—					On hand June 30—				
	1929	1930	1926	1927	1928	1929	1930	1926	1927	1928	1929	1930
Personal.....	24, 053	26, 840	14, 936	6, 883	3, 328	2, 781	3, 399	5, 917	3, 817	6, 211	8, 124	8, 428
Corporation.....	10, 617	9, 259	13, 264	4, 878	2, 229	1, 728	1, 555	2, 971	1, 462	1, 280	1, 695	1, 902
Consolidated.....	11, 407	9, 573	15, 554	13, 880	15, 925	2, 635	2, 161	2, 780	2, 509	2, 555	2, 621	3, 256
Special assessment.....	151	-----	3, 290	1, 004	293	286	-----	1, 848	604	277	-----	-----
Section F.....	-----	345, 108	-----	-----	-----	-----	13, 007	-----	-----	-----	-----	3, 450
Engineering.....	-----	-----	-----	262	285	97	-----	1, 927	1, 665	1, 380	1, 283	1, 389
Special adjustment.....	3, 112	3, 704	2, 915	1, 798	3, 388	2, 501	4, 325	1, 108	1, 734	2, 049	2, 307	2, 217
Records and field.....	380, 129	-----	157, 572	225, 768	357, 353	341, 988	55, 945	4, 186	3, 795	5, 594	2, 634	2, 791
Grand total.....	429, 469	394, 484	207, 531	254, 473	382, 801	352, 016	80, 392	20, 737	15, 586	19, 346	18, 664	23, 433

TABLE 24.—Total regular assessments, fiscal year ended June 30, 1930

INDIVIDUAL					
Year	Items	Tax	Interest	Penalty	Total
1917	335	\$362,527.74	\$47,140.89	\$44,746.68	\$454,415.31
1918	234	427,040.21	61,643.13	7,906.79	496,590.13
1919	250	698,920.75	134,946.95	44,582.56	878,450.26
1920	389	1,349,292.35	307,165.44	14,063.70	1,670,521.49
1921	391	1,331,877.71	568,939.67	38,961.16	1,939,778.54
1922	695	3,044,208.57	1,170,363.44	27,083.81	4,241,655.82
1923	946	2,880,009.82	915,650.83	41,222.03	3,836,882.68
1924	2,103	3,706,825.01	971,896.97	94,673.88	4,773,395.86
1925	2,939	5,566,184.45	1,193,079.92	269,795.25	7,029,059.62
1926	7,886	9,254,300.15	1,499,035.37	218,806.81	10,972,142.33
1927	14,933	9,785,936.33	953,300.35	193,481.71	10,932,718.39
1928	9,678	4,565,779.60	241,681.98	93,101.45	4,900,563.03
1929	249	59,276.69	514.36	778.19	60,569.24
Total	41,028	43,032,179.38	8,065,359.30	1,089,204.02	52,186,742.70

CORPORATION					
Year	Items	Tax	Interest	Penalty	Total
1917	147	\$1,167,124.85	\$214,195.92	\$5,226.55	\$1,386,547.32
1918	174	6,262,711.34	1,214,000.48	8,018.73	7,484,730.55
1919	271	9,349,652.51	2,060,812.29	19,542.33	11,430,007.13
1920	481	8,696,754.08	1,973,283.16	5,351.82	10,675,389.06
1921	480	4,817,127.26	2,138,229.37	624.57	6,955,981.20
1922	310	3,105,054.33	1,212,167.63	7,603.40	4,324,825.36
1923	583	5,205,218.76	1,666,014.26	13,286.99	6,884,520.01
1924	820	4,167,774.07	1,119,506.00	7,706.18	5,294,986.25
1925	1,064	5,065,915.09	1,116,553.09	26,168.48	6,208,636.66
1926	3,163	8,185,416.29	1,360,501.78	33,508.90	9,579,426.97
1927	5,697	9,354,222.97	1,012,994.95	25,977.07	10,393,194.99
1928	3,676	2,709,173.47	155,293.20	35,300.43	2,899,767.10
1929	298	185,755.57	3,142.02	1,261.86	190,159.45
Total	17,164	68,271,900.59	15,246,694.15	189,577.31	83,708,172.05

TOTAL					
Year	Items	Tax	Interest	Penalty	Total
1917	482	\$1,529,652.59	\$261,336.81	\$49,973.23	\$1,840,962.63
1918	408	6,689,751.55	1,275,643.61	15,925.52	7,981,320.68
1919	521	10,048,573.26	2,195,759.24	64,124.89	12,308,457.39
1920	870	10,046,046.43	2,280,448.60	19,415.52	12,345,910.55
1921	771	6,149,004.97	2,707,169.04	39,585.73	8,895,759.74
1922	1,105	6,149,262.90	2,382,531.07	34,687.21	8,566,481.18
1923	1,529	8,085,228.58	2,581,665.09	54,509.02	10,721,402.69
1924	2,923	7,874,590.08	2,091,402.97	102,380.06	10,068,382.11
1925	4,003	10,632,099.54	2,309,633.01	295,963.73	13,237,696.28
1926	11,049	17,439,716.44	2,859,537.15	252,315.71	20,551,569.30
1927	20,630	19,140,159.30	1,966,295.30	219,458.78	21,325,913.38
1928	13,354	7,274,953.07	396,979.18	128,401.88	7,800,330.13
1929	547	245,032.26	3,656.38	2,040.05	250,728.69
Total	58,192	111,304,079.97	23,312,053.45	1,278,781.33	135,894,914.75

TABLE 25.—Assessment on agreement basis without 60-day letters, fiscal year ended June 30, 1930

INDIVIDUAL					
Year	Items	Tax	Interest	Penalty	Total
1917	317	\$268,443.16	\$24,434.68	\$40,758.85	\$333,636.69
1918	200	247,918.17	20,819.94	1,911.25	270,649.36
1919	142	187,025.32	13,804.15	1,149.12	201,978.59
1920	155	203,622.20	42,597.24	7,484.61	253,704.05
1921	143	306,486.40	115,410.74	29,561.24	451,458.38
1922	157	247,876.07	80,965.21	16,686.65	345,527.93
1923	224	385,252.85	98,314.57	28,752.89	512,320.31
1924	1,004	1,144,367.05	278,474.02	71,066.88	1,493,908.55
1925	1,406	2,460,176.19	489,681.61	124,714.50	3,074,572.30
1926	4,394	4,271,401.66	634,208.22	145,981.09	5,051,590.97
1927	12,339	7,646,653.42	717,617.22	133,884.84	8,498,155.48
1928	9,387	4,419,246.44	230,855.88	51,899.60	4,702,001.92
1929	245	57,447.04	397.79	778.19	58,623.02
Total	30,113	21,845,916.57	2,747,681.27	654,629.71	25,248,127.55

TABLE 25.—Assessment on agreement basis without 60-day letters, fiscal year ended June 30, 1930—Continued

CORPORATION

Year	Items	Tax	Interest	Penalty	Total
1917	88	\$307,701.55	\$63,961.62	\$2,446.23	\$374,109.40
1918	44	822,181.01	139,395.67	4,264.89	965,841.57
1919	40	1,439,244.90	313,654.37	3,124.84	1,756,024.11
1920	49	1,459,840.37	339,834.62	4,792.81	1,804,467.80
1921	38	984,294.24	433,832.98	522.66	1,418,649.88
1922	53	694,411.19	268,543.97	3,336.46	966,291.62
1923	85	1,934,482.52	602,168.98	10,233.91	2,546,885.41
1924	294	1,632,854.54	417,626.50	1,586.25	2,052,067.29
1925	380	2,151,460.86	447,700.22	7,525.00	2,606,686.08
1926	2,138	4,218,659.44	670,372.97	10,588.11	4,899,620.52
1927	4,513	6,903,596.76	725,662.21	14,067.51	7,643,326.48
1928	3,442	2,391,184.14	131,228.81	34,720.11	2,557,133.06
1929	288	179,076.93	2,952.27	382.01	182,411.21
Total	11,452	25,118,988.45	4,556,935.19	97,590.79	29,773,514.43

TOTAL

1917	405	\$576,144.71	\$88,396.30	\$43,205.08	\$707,746.09
1918	244	1,070,099.18	160,215.61	6,176.14	1,236,490.93
1919	182	1,626,270.22	327,458.52	4,273.96	1,958,002.70
1920	204	1,663,462.57	382,431.86	12,277.42	2,058,171.85
1921	181	1,290,780.64	549,243.72	30,083.90	1,870,108.26
1922	210	942,287.26	349,509.18	20,023.11	1,311,819.55
1923	309	2,319,735.37	700,483.55	38,986.80	3,059,205.72
1924	1,298	2,777,222.19	696,100.52	72,653.13	3,545,975.84
1925	1,786	4,611,637.05	937,381.83	132,239.50	5,681,258.38
1926	6,532	8,490,061.10	1,304,581.19	156,569.20	9,951,211.49
1927	16,852	14,550,250.18	1,443,279.43	147,952.35	16,141,481.96
1928	12,829	6,810,430.58	362,084.69	86,619.71	7,259,134.98
1929	533	236,523.97	3,350.06	1,160.20	241,034.23
Total	41,565	46,964,905.02	7,304,516.46	752,220.50	55,021,641.98

TABLE 26.—Assessments on agreements received after issuance of 60-day letters, fiscal year ended June 30, 1930

INDIVIDUAL

Year	Items	Tax	Interest	Penalty	Total
1917	3	\$8,147.44	\$1,843.82	\$2,697.12	\$12,688.38
1918	6	60,077.74	13,982.82	894.27	74,954.83
1919	5	52,395.79	10,647.70	12.65	63,056.14
1920	14	54,215.82	11,811.35	361.18	66,388.35
1921	12	39,112.61	17,730.76	742.48	57,585.85
1922	29	223,025.38	85,995.24	1,376.95	310,397.57
1923	40	303,437.83	101,126.76	2,381.67	406,946.26
1924	160	379,656.08	102,966.78	1,853.74	484,476.60
1925	241	276,235.76	61,743.12	1,606.23	339,585.11
1926	1,020	1,006,989.19	178,170.98	3,759.61	1,188,919.78
1927	667	756,330.86	85,432.59	3,437.09	845,200.54
1928	128	53,440.61	3,650.56	34.70	57,125.77
1929	2	14.80	.36	-----	15.16
Total	2,327	3,213,079.81	675,102.84	19,157.69	3,907,340.34

CORPORATION

1917	6	\$114,231.56	\$26,253.82	-----	\$140,485.38
1918	6	112,932.89	27,161.71	-----	140,094.60
1919	16	1,113,090.21	241,600.08	-----	1,354,690.29
1920	23	995,426.43	218,710.86	-----	1,214,137.29
1921	10	135,946.26	57,917.42	-----	193,863.68
1922	9	22,232.57	8,442.28	-----	30,674.85
1923	17	157,857.03	49,592.76	\$65.84	207,515.63
1924	32	199,702.72	54,474.95	35.50	254,213.17
1925	55	681,172.33	155,471.62	75.70	836,719.65
1926	156	561,200.95	96,299.17	497.65	657,997.77
1927	182	378,765.80	43,664.13	916.86	423,346.79
1928	75	127,942.11	8,650.79	6.69	136,599.59
1929	6	5,453.13	113.29	879.85	6,446.27
Total	593	4,605,953.99	988,352.88	2,478.09	5,596,784.96

TABLE 26.—Assessments on agreements received after issuance of 60-day letters, fiscal year ended June 30, 1930—Continued

TOTAL					
Year	Items	Tax	Interest	Penalty	Total
1917	9	\$122,379.00	\$28,097.64	\$2,697.12	\$153,173.76
1918	12	173,010.63	41,144.53	894.27	215,049.43
1919	21	1,165,486.00	252,247.78	12.65	1,417,746.43
1920	37	1,049,642.25	230,522.21	361.18	1,280,525.64
1921	22	175,058.87	75,648.18	742.48	251,449.53
1922	38	245,257.95	94,437.52	1,376.95	341,072.42
1923	57	461,294.86	150,719.52	2,447.51	614,461.89
1924	192	579,358.80	157,441.73	1,889.24	738,689.77
1925	296	957,408.09	217,214.74	1,681.93	1,176,304.76
1926	1,176	1,568,190.14	274,470.15	4,257.26	1,846,917.55
1927	849	1,135,096.66	129,096.72	4,353.95	1,268,547.33
1928	203	181,382.62	12,301.35	41.39	193,725.36
1929	8	5,467.93	113.65	879.85	6,461.43
Total	2,920	7,819,033.80	1,663,455.72	21,635.78	9,504,125.30

TABLE 27.—Assessments by default, fiscal year ended June 30, 1930

INDIVIDUAL					
Year	Items	Tax	Interest	Penalty	Total
1917	2	\$77.43	\$19.79	\$38.71	\$135.93
1918	4	28,804.24	6,201.96	741.13	35,747.33
1919	27	49,770.80	10,963.03	9,572.26	70,306.09
1920	35	107,520.99	23,601.68	4,234.18	135,356.85
1921	28	49,735.08	21,530.28	2,398.85	73,664.21
1922	34	76,978.46	29,564.05	1,612.78	108,155.29
1923	78	41,338.75	13,574.07	4,916.83	59,829.65
1924	522	952,017.16	260,724.49	15,308.84	1,228,050.49
1925	829	1,830,838.84	409,560.50	139,926.44	2,380,325.78
1926	2,295	3,399,520.02	581,870.99	66,992.25	4,048,383.26
1927	1,905	1,349,902.68	146,416.74	55,925.83	1,552,245.25
1928	163	93,092.65	7,175.54	41,167.15	141,435.34
1929	2	1,814.85	116.21	-----	1,931.06
Total	5,924	7,981,411.95	1,511,319.33	342,835.25	9,835,566.53

CORPORATION

Year	Items	Tax	Interest	Penalty	Total
1918	3	\$29,271.17	\$6,066.92	-----	\$35,338.09
1919	9	208,132.21	46,109.23	\$13,428.73	267,670.17
1920	16	389,799.25	90,441.23	-----	480,240.48
1921	13	159,941.31	73,270.67	-----	233,211.98
1922	13	134,033.33	54,191.34	297.33	188,522.00
1923	26	957,793.91	312,527.76	532.90	1,270,854.57
1924	142	980,553.53	270,956.22	4,973.16	1,256,512.91
1925	266	1,036,090.00	239,651.63	16,702.98	1,292,444.61
1926	662	2,962,829.69	520,795.02	22,276.21	3,505,900.92
1927	949	2,018,270.40	236,503.71	9,930.00	2,264,704.11
1928	159	190,047.22	15,413.60	573.63	206,034.45
1929	4	1,225.51	76.46	-----	1,301.97
Total	2,262	90,098,017.53	1,866,003.79	68,714.94	11,032,736.26

TOTAL

Year	Items	Tax	Interest	Penalty	Total
1917	2	\$77.43	\$19.79	\$38.71	\$135.93
1918	7	58,075.41	12,268.88	741.13	71,085.42
1919	36	257,903.01	57,072.26	23,000.99	337,976.26
1920	51	497,320.24	114,042.91	4,234.18	615,597.33
1921	41	209,676.39	94,900.95	2,398.85	306,876.19
1922	47	211,011.79	83,755.39	1,910.11	296,677.29
1923	104	999,132.66	326,101.83	5,449.73	1,330,684.22
1924	664	1,932,600.69	531,680.71	20,282.00	2,484,563.40
1925	1,095	2,866,928.84	649,212.13	156,629.42	3,672,770.39
1926	2,957	6,392,349.71	1,102,666.01	89,268.46	7,584,284.18
1927	2,854	3,368,173.08	382,920.45	65,855.83	3,816,949.36
1928	322	283,139.87	22,589.14	41,740.78	347,469.79
1929	6	3,040.36	192.67	-----	3,233.03
Total	8,186	17,079,429.48	3,377,323.12	411,550.19	20,868,302.79

TABLE 28.—*Assessments made after action of Board of Tax Appeals, fiscal year ended June 30, 1930*

INDIVIDUAL

Year	Items	Tax	Interest	Penalty	Total
1917-----	13	\$85,859.71	\$20,842.60	\$1,252.00	\$107,954.31
1918-----	24	90,240.06	20,638.41	4,360.14	115,238.61
1919-----	76	409,728.84	99,532.07	33,848.53	543,109.44
1920-----	185	983,933.34	229,155.17	1,983.73	1,215,072.24
1921-----	208	936,543.62	414,267.89	6,258.59	1,357,070.10
1922-----	475	2,496,328.66	973,838.94	7,407.43	3,477,575.03
1923-----	604	2,149,980.39	702,635.43	5,170.64	2,857,786.46
1924-----	417	1,230,784.12	329,731.68	6,444.42	1,566,960.22
1925-----	463	998,933.66	232,094.69	3,548.08	1,234,576.43
1926-----	177	576,389.28	104,785.18	2,073.86	683,248.32
1927-----	22	33,049.37	3,833.80	233.95	37,117.12
Total-----	2,664	9,991,771.05	3,131,355.86	72,581.37	13,195,708.28

CORPORATION

1917-----	53	\$745,191.74	\$123,980.48	\$2,780.32	\$871,952.54
1918-----	121	5,298,326.27	1,041,376.18	3,753.84	6,343,456.29
1919-----	206	6,589,185.19	1,459,448.61	2,988.76	8,051,622.56
1920-----	393	5,851,688.03	1,324,296.45	559.01	7,176,543.49
1921-----	319	3,536,945.45	1,573,208.30	101.91	5,110,255.66
1922-----	335	2,254,377.24	880,990.04	3,969.61	3,139,336.89
1923-----	455	2,155,085.30	701,724.76	2,454.34	2,859,264.40
1924-----	352	1,354,633.28	376,448.33	1,111.27	1,732,192.88
1925-----	363	1,197,191.90	273,729.62	1,864.80	1,472,786.32
1926-----	207	412,726.21	73,034.62	146.93	485,907.76
1927-----	53	53,590.01	7,164.90	1,062.70	61,817.61
Total-----	2,857	29,448,940.62	7,835,402.29	20,793.49	37,305,136.40

TOTAL

1917-----	66	\$831,051.45	\$144,823.08	\$4,032.32	\$979,906.85
1918-----	145	5,388,566.33	1,062,014.59	8,113.98	6,458,694.90
1919-----	282	6,998,914.03	1,558,980.68	36,837.29	8,594,732.00
1920-----	578	6,835,621.37	1,553,451.62	2,542.74	8,391,615.73
1921-----	527	4,473,489.07	1,987,476.19	6,360.50	6,467,325.76
1922-----	810	4,750,705.90	1,854,828.98	11,377.04	6,616,911.92
1923-----	1,059	4,305,065.69	1,404,360.19	7,624.98	5,717,050.86
1924-----	769	2,585,417.40	706,180.01	7,555.69	3,299,153.10
1925-----	826	2,196,125.56	505,824.31	5,412.88	2,707,362.75
1926-----	384	989,115.49	177,819.80	2,220.79	1,169,156.08
1927-----	75	86,639.38	10,998.70	1,296.65	98,934.73
Total-----	5,521	39,440,711.67	10,966,758.15	93,374.86	50,500,844.68

TABLE 29.—*Assessments based on Mimeograph 3552, June 1, 1929, through April 30, 1930*

INDIVIDUAL

Year	Items	Tax	Interest	Penalty	Total
1920-----	1	\$27,050.45	\$6,640.61	\$21,553.76	\$55,244.82
1921-----	2	51,235.08	23,556.14	32,431.69	107,222.91
1922-----	5	13,398.95	5,339.43	6,024.24	24,762.62
1923-----	8	19,412.67	6,501.66	11,583.44	37,497.67
1924-----	72	29,581.31	7,785.63	5,332.61	42,699.55
1925-----	138	136,372.51	27,656.26	2,229.78	166,258.55
1926-----	1,696	724,118.80	103,696.87	4,090.17	831,905.84
1927-----	16,322	6,657,301.12	609,251.84	3,311.43	7,269,864.39
1928-----	41,370	7,788,552.76	400,293.60	8,166.71	8,197,013.07
1929-----	133	22,558.46	447.06	10.88	23,016.40
Total-----	59,747	15,469,582.01	1,191,169.10	94,734.71	16,755,485.82

TABLE 29.—Assessments based on Mimeograph 3552, June 1, 1929, through April 30, 1930—Continued

CORPORATION					
Year	Items	Tax	Interest	Penalty	Total
1922	1				
1923	3				
1924	34	\$22,797.06	\$6,812.87		\$29,609.93
1925	152	65,905.64	15,103.93		81,009.57
1926	1,171	601,902.20	91,778.60	\$49.98	693,730.78
1927	10,136	6,294,907.98	585,334.27	2,302.08	6,882,544.33
1928	13,784	6,393,047.34	377,440.64	3,378.62	6,773,866.60
1929	595	198,220.37	7,112.40	181.90	205,514.67
Total	25,876	13,576,780.59	1,083,582.71	5,912.58	14,666,275.88

TOTAL

1920	1	\$27,050.45	\$6,640.61	\$21,553.76	\$55,244.82
1921	2	51,235.08	23,556.14	32,431.69	107,222.91
1922	6	13,398.95	5,339.43	6,024.24	24,762.62
1923	11	19,412.57	6,501.66	11,583.44	37,497.67
1924	106	52,378.37	14,598.50	5,332.61	72,309.48
1925	290	202,278.15	42,760.19	2,229.78	247,268.12
1926	2,867	1,326,021.00	195,475.47	4,140.15	1,525,636.62
1927	26,458	12,952,209.10	1,194,586.11	5,613.51	14,152,408.72
1928	55,154	14,181,600.10	777,734.24	11,545.33	14,970,879.67
1929	728	220,778.83	7,559.46	192.78	228,531.07
Total	85,623	29,046,362.60	2,274,751.81	100,647.29	31,421,761.70

TABLE 30.—Total jeopardy assessments, fiscal year ended June 30, 1930

INDIVIDUAL

Year	Items	Tax	Interest	Penalty	Total
1917	8	\$3,807.56	\$964.37	\$670.00	\$5,441.93
1918	9	79,678.69	17,259.81	829.81	97,768.31
1919	16	48,065.55	11,146.70	17,611.35	76,813.60
1920	34	621,577.57	149,781.50	143,284.80	914,643.87
1921	31	508,746.77	244,704.81	234,365.59	987,817.17
1922	33	210,388.14	85,961.67	100,157.02	396,476.83
1923	44	208,339.33	71,488.09	84,714.62	364,542.04
1924	62	692,849.45	196,255.05	357,480.23	1,246,584.73
1925	98	1,017,918.05	233,012.16	523,925.74	1,774,855.95
1926	144	975,617.12	166,164.50	375,277.00	1,517,058.62
1927	175	958,275.61	99,974.03	394,200.66	1,452,450.30
1928	92	860,661.37	41,494.30	282,141.12	1,184,296.79
1929	20	502,035.98	640.67	37,058.25	539,734.90
Total	766	6,687,951.19	1,318,817.66	2,551,716.19	10,558,485.04

CORPORATION

1917	4	\$477,215.05	\$108,521.79		\$585,736.84
1918	16	645,943.52	144,882.35	\$412.85	791,238.72
1919	19	651,805.91	156,414.25	59,981.04	868,201.20
1920	36	2,750,122.33	629,533.73	234,075.77	3,613,731.83
1921	29	1,190,539.86	566,501.83	410,872.57	2,167,914.26
1922	42	578,893.87	232,928.85	119,637.95	931,460.67
1923	40	447,308.01	151,324.35	97,795.30	696,427.66
1924	90	1,136,312.10	316,149.17	81,235.38	1,533,696.65
1925	119	1,925,792.42	442,587.81	222,709.52	2,591,089.75
1926	436	5,930,681.90	1,049,316.00	50,191.12	7,030,189.02
1927	370	2,244,688.30	266,834.05	96,836.41	2,608,358.76
1928	137	1,932,442.81	185,579.82	19,418.64	2,137,441.27
1929	7	9,606.43	260.13	388.42	10,254.98
Total	1,345	19,921,352.51	4,250,834.13	1,393,554.97	25,565,741.61

TABLE 30.—Total jeopardy assessments, fiscal year ended June 30, 1930—Contd.

TOTAL

Year	Items	Tax	Interest	Penalty	Total
1917	12	\$481,022.61	\$109,486.16	\$670.00	\$591,178.77
1918	25	725,622.21	162,142.16	1,242.66	889,007.03
1919	35	699,861.46	167,560.95	77,592.39	945,014.80
1920	70	3,371,699.90	779,315.23	377,360.57	4,528,375.70
1921	60	1,699,286.63	811,206.64	645,238.16	3,155,731.43
1922	75	789,282.01	318,860.52	219,794.97	1,327,937.50
1923	84	655,647.34	222,812.44	182,509.92	1,060,969.70
1924	152	1,829,161.55	512,404.22	438,715.61	2,780,281.38
1925	217	2,943,710.47	675,599.97	746,635.26	4,365,945.70
1926	580	6,906,299.02	1,215,480.50	425,468.12	8,547,247.64
1927	545	3,202,963.91	366,808.08	491,037.07	4,060,809.06
1928	229	2,793,104.18	227,074.12	301,559.76	3,321,738.06
1929	27	511,642.41	900.80	37,446.67	549,989.88
Total	2,111	26,609,303.70	5,569,651.79	3,945,271.16	36,124,226.65

TABLE 31.—Jeopardy assessments under bankruptcy and dissolution procedure fiscal year ended June 30, 1930

INDIVIDUAL

Year	Items	Tax	Interest	Penalty	Total
1917	1	\$103.34	\$26.31	\$51.67	\$181.32
1918	2	2,017.31	454.45	504.33	2,976.09
1919	9	15,925.34	3,199.66	3,656.65	22,781.65
1920	16	354,346.52	83,730.92	9,375.51	447,452.95
1921	10	59,058.27	27,452.65	9,060.34	95,571.26
1922	9	13,607.61	5,317.51	1,461.57	20,386.69
1923	12	19,826.43	6,917.26	661.98	27,405.67
1924	17	57,719.97	13,996.31	4,153.92	75,870.20
1925	33	275,228.08	64,131.60	105,378.50	444,738.18
1926	56	309,785.36	51,869.71	15,047.56	376,702.63
1927	84	260,572.06	27,342.21	15,440.87	303,355.14
1928	22	293,931.05	13,373.93	23,947.11	331,252.09
1929					
Total	271	1,662,121.34	297,812.52	188,740.01	2,148,673.87

CORPORATION

1917	3	\$467,437.44	\$106,555.02		\$573,992.46
1918	14	638,223.55	143,300.37		781,523.92
1919	17	623,972.37	149,533.45	\$42,845.17	816,350.99
1920	31	2,616,963.97	596,378.42	169,695.78	3,383,038.17
1921	24	926,487.26	438,078.47	281,089.48	1,645,655.21
1922	31	501,423.21	200,574.17	80,469.95	782,467.33
1923	30	352,930.84	118,968.90	50,764.40	522,664.14
1924	77	983,379.51	273,540.61	12,895.98	1,269,816.10
1925	99	1,555,696.95	356,184.12	94,668.20	2,006,549.27
1926	404	5,540,715.61	978,881.39	26,052.83	6,545,649.83
1927	352	2,045,453.34	242,832.47	91,628.94	2,379,914.75
1928	131	1,898,846.58	181,662.13	5,402.24	2,085,910.95
1929	6	8,829.60	238.42		9,068.02
Total	1,219	18,160,360.23	3,786,727.94	\$55,512.97	22,802,601.14

TOTAL

1917	4	\$467,540.78	\$106,581.33	\$51.67	\$574,173.78
1918	16	640,240.86	143,754.82	504.33	784,500.01
1919	26	639,897.71	152,733.11	46,501.82	839,132.64
1920	47	2,971,310.49	680,109.34	179,071.29	3,830,491.12
1921	34	985,545.53	465,531.12	290,149.82	1,741,226.47
1922	40	515,030.82	205,891.68	81,931.52	802,854.02
1923	42	372,757.27	125,886.16	51,426.38	550,069.81
1924	94	1,041,099.48	287,536.92	17,049.90	1,345,686.30
1925	132	1,830,925.03	420,315.72	200,046.70	2,451,287.45
1926	460	5,850,500.97	1,030,751.10	41,100.39	6,922,352.46
1927	436	2,306,025.40	270,174.68	107,069.81	2,683,269.89
1928	153	2,192,777.63	195,036.06	29,849.85	2,417,163.04
1929	6	8,829.60	238.42		9,068.02
Total	1,490	19,822,481.57	4,084,540.46	1,044,252.98	24,951,275.01

TABLE 32.—*Fraud jeopardy (279-A only), fiscal year ended June 30, 1930*

INDIVIDUAL

Year	Items	Tax	Interest	Penalty	Total
1917.....	7	\$3,704.22	\$938.06	\$618.33	\$5,260.61
1918.....	7	77,661.38	16,805.36	325.48	94,792.22
1919.....	7	32,130.21	7,947.04	13,954.70	54,031.95
1920.....	18	267,231.05	66,050.58	133,909.29	467,190.92
1921.....	21	449,688.50	217,252.16	225,305.25	892,245.91
1922.....	24	196,780.53	80,614.16	98,695.45	376,090.14
1923.....	32	188,512.90	64,570.83	84,052.64	337,136.37
1924.....	45	635,129.48	182,258.74	353,326.31	1,170,714.53
1925.....	65	742,689.97	168,880.56	418,547.24	1,330,117.77
1926.....	88	665,831.76	114,294.79	360,229.44	1,140,355.99
1927.....	91	697,703.55	72,631.82	378,759.79	1,149,095.16
1928.....	70	566,730.32	28,120.37	258,194.01	853,044.70
1929.....	20	502,035.98	640.67	37,058.25	539,734.90
Total.....	495	5,025,829.85	1,021,005.14	2,362,976.18	8,409,811.17

CORPORATION

1917.....	1	\$9,777.61	\$1,966.77	-----	\$11,744.38
1918.....	2	7,719.97	1,581.98	\$412.85	9,714.80
1919.....	2	27,833.54	6,880.80	17,135.87	51,850.21
1920.....	5	133,158.36	33,155.31	64,379.99	230,693.66
1921.....	5	264,052.60	128,423.36	129,783.09	522,259.05
1922.....	11	77,470.66	32,354.68	39,168.00	148,993.34
1923.....	10	94,377.17	32,355.45	47,030.90	173,763.52
1924.....	13	152,932.59	42,608.56	68,339.40	263,880.55
1925.....	20	370,095.47	86,403.69	128,041.32	584,540.48
1926.....	32	389,966.29	70,434.61	24,138.29	484,539.19
1927.....	18	199,234.96	24,001.58	5,207.47	228,444.01
1928.....	6	33,596.23	3,917.69	14,016.40	51,530.32
1929.....	1	776.83	21.71	388.42	1,186.96
Total.....	126	1,760,992.28	464,106.19	538,042.00	2,763,140.47

TOTAL

1917.....	8	\$13,481.83	\$2,904.83	\$618.33	\$17,004.99
1918.....	9	85,381.35	18,387.34	738.33	104,507.02
1919.....	9	59,963.75	14,827.84	31,090.57	105,882.16
1920.....	23	400,389.41	99,205.89	198,289.28	697,884.58
1921.....	26	713,741.10	345,675.52	355,088.34	1,414,504.96
1922.....	35	274,251.19	112,968.84	137,863.45	525,083.48
1923.....	42	282,890.07	96,926.28	131,083.54	510,899.89
1924.....	58	788,062.07	224,867.30	421,665.71	1,434,595.08
1925.....	85	1,112,785.44	255,284.25	546,588.56	1,914,658.25
1926.....	120	1,055,798.05	184,729.40	384,367.73	1,624,895.18
1927.....	109	896,938.51	96,633.40	383,967.26	1,377,539.17
1928.....	76	600,326.55	32,038.06	272,210.41	904,575.02
1929.....	21	502,812.81	662.38	37,446.67	540,921.86
Total.....	621	6,786,822.13	1,485,111.33	2,901,018.18	11,172,951.64

TABLE 33.—*Tax items appealed to the Board of Tax Appeals, fiscal year ended June 30, 1930*

INDIVIDUAL

Year	Items	Tax	Interest	Penalty	Total
1917.....	11	\$72,359.96	-----	\$15,467.80	\$87,827.76
1918.....	20	643,201.81	-----	41,963.52	685,165.33
1919.....	42	282,120.79	-----	69,527.13	351,647.92
1920.....	61	1,440,468.97	-----	42,107.60	1,482,576.57
1921.....	33	320,284.54	-----	78,374.54	398,659.08
1922.....	37	484,547.96	-----	109,036.23	593,584.19
1923.....	81	1,827,758.18	-----	35,627.59	1,863,385.77
1924.....	390	6,368,615.95	-----	335,431.43	6,704,047.38
1925.....	700	12,244,114.60	-----	723,831.66	12,967,946.26
1926.....	1,293	8,662,570.50	-----	334,169.07	8,996,739.57
1927.....	581	3,251,302.95	-----	210,616.13	3,461,919.08
1928.....	66	391,784.63	-----	85,209.83	476,994.46
1929.....	1	151,317.03	-----	-----	151,317.03
Total.....	3,316	36,140,447.87	-----	2,081,362.53	38,221,810.40

TABLE 33.—*Tax items appealed to the Board of Tax Appeals, fiscal year ended June 30, 1930—Continued*

CORPORATION					
Year	Items	Tax	Interest	Penalty	Total
1917.....	5	\$89,526.71			\$89,526.71
1918.....	27	1,094,573.84		\$22,483.18	1,117,057.02
1919.....	25	965,371.37		27,327.06	992,698.43
1920.....	38	2,021,611.14		60,975.50	2,082,586.64
1921.....	34	441,687.35		23,370.11	465,057.46
1922.....	42	2,049,045.85		20,398.17	2,069,444.02
1923.....	78	2,853,159.35		32,721.42	2,885,880.77
1924.....	289	5,252,112.18		86,322.34	5,338,434.52
1925.....	394	12,216,976.92		154,543.53	12,371,520.45
1926.....	761	11,621,202.77		42,761.52	11,663,964.29
1927.....	652	6,471,515.54		77,176.96	6,548,692.50
1928.....	145	2,031,356.66		7,449.29	2,038,805.95
1929.....	4	7,073.38		388.42	7,461.80
Total.....	2,494	47,115,213.06		555,917.50	47,671,130.56

TOTAL

1917.....	16	\$161,886.67		\$15,467.80	\$177,354.47
1918.....	47	1,737,775.65		64,446.70	1,802,222.35
1919.....	67	1,247,492.16		96,854.19	1,344,346.35
1920.....	99	3,462,080.11		103,083.10	3,565,163.21
1921.....	67	761,971.89		101,744.65	863,716.54
1922.....	79	2,533,593.81		129,434.40	2,663,028.21
1923.....	159	4,680,917.53		68,349.01	4,749,266.54
1924.....	679	11,620,728.13		421,753.77	12,042,481.90
1925.....	1,094	24,461,091.52		878,375.19	25,339,466.71
1926.....	2,054	20,283,773.27		376,930.59	20,660,703.86
1927.....	1,233	9,722,818.49		287,793.09	10,010,611.58
1928.....	211	2,423,141.29		92,659.12	2,515,800.41
1929.....	5	158,390.41		388.42	158,778.83
Total.....	5,810	83,255,660.93		2,637,280.03	85,892,940.96

TABLE 34.—*Total regular assessments, fiscal year ended June 30, 1929*

INDIVIDUAL

Year	Items	Tax	Penalty	Interest	Total
1917.....	300	\$469,475.68	\$25,202.21	\$41,131.28	\$535,809.17
1918.....	277	1,514,639.37	64,613.12	223,398.22	1,802,650.71
1919.....	461	4,846,985.08	98,846.31	556,201.07	5,002,032.46
1920.....	839	4,838,618.03	219,767.17	854,112.06	5,912,497.26
1921.....	653	2,665,660.65	94,460.02	1,034,928.21	3,795,048.88
1922.....	991	2,450,797.81	188,552.18	781,285.52	3,420,635.51
1923.....	1,727	3,799,555.19	172,473.69	1,019,180.41	4,991,209.29
1924.....	7,131	8,497,587.04	216,485.56	1,745,721.23	10,459,793.83
1925.....	13,128	15,762,982.85	258,772.61	2,466,709.29	18,488,464.75
1926.....	17,453	11,021,961.64	125,373.84	1,101,179.15	12,248,514.63
1927.....	11,150	3,783,803.95	30,753.68	199,813.12	4,013,870.75
1928.....	672	91,432.27	80.51	1,935.99	93,448.77
1929.....	1	27.51		.21	27.72
Total.....	54,783	59,243,527.07	1,495,380.90	10,025,095.76	70,764,003.73

CORPORATION

1917.....	319	\$2,883,628.89	\$2,277.34	\$465,764.97	\$3,351,671.20
1918.....	325	17,859,015.80	3,559.27	2,974,760.27	20,837,335.34
1919.....	622	11,096,113.28	41,171.44	1,796,950.81	12,934,235.53
1920.....	1,104	21,846,043.28	8,609.21	3,507,652.85	25,362,305.34
1921.....	765	6,314,810.44	15,655.35	2,421,460.95	8,751,926.74
1922.....	667	3,624,897.61	7,245.46	1,186,023.09	4,818,166.16
1923.....	986	6,315,553.24	14,619.03	1,680,523.35	8,010,695.62
1924.....	4,290	9,385,325.28	49,574.37	1,948,492.28	11,383,391.93
1925.....	6,812	13,363,555.33	82,727.49	2,199,536.32	15,645,819.14
1926.....	9,637	13,543,054.74	76,058.57	1,481,032.12	15,100,145.43
1927.....	5,849	4,938,798.01	11,018.15	308,185.62	5,258,001.78
1928.....	415	271,632.69	1,310.86	6,119.62	279,063.17
1929.....	2	255.71		.76	256.47
Total.....	31,793	111,442,684.30	313,826.54	19,976,503.01	131,733,013.85

TABLE 34.—Total regular assessments, fiscal year ended June 30, 1929—Continued

TOTAL					
Year	Items	Tax	Interest	Penalty	Total
1917	619	\$3,353,104.57	\$27,479.55	\$506,896.25	\$3,887,480.37
1918	602	19,373,655.17	68,172.39	3,198,158.49	22,639,986.05
1919	1,083	15,443,098.36	140,017.75	2,353,151.88	17,936,267.99
1920	1,943	26,684,661.31	228,376.38	4,361,764.91	31,274,802.60
1921	1,418	8,980,471.09	110,115.37	3,456,389.16	12,546,975.62
1922	1,658	6,075,695.42	195,797.64	1,967,308.61	8,238,801.67
1923	2,713	10,115,108.43	187,092.72	2,699,703.76	13,001,904.91
1924	11,421	17,882,912.32	266,059.93	3,694,213.51	21,843,185.76
1925	19,940	29,126,538.18	341,500.10	4,666,245.61	34,134,283.89
1926	27,090	24,565,016.38	201,432.41	2,582,211.27	27,348,660.06
1927	16,999	8,722,601.96	41,771.83	507,498.74	9,271,872.53
1928	1,087	363,064.96	1,391.37	8,055.61	372,511.94
1929	3	283.22	-----	.97	284.19
Total	86,576	170,686,211.37	1,809,207.44	30,001,598.77	202,497,017.58

TABLE 35.—Assessment on agreement basis without 60-day letter, fiscal year ended June 30, 1929

INDIVIDUAL					
Year	Items	Tax	Penalty	Interest	Total
1917	258	\$275,305.82	\$1,133.03	\$8,792.95	\$285,231.80
1918	177	319,279.42	2,359.81	7,244.83	328,884.06
1919	170	970,937.50	9,609.29	18,808.91	999,355.70
1920	196	443,136.21	19,683.45	69,486.52	532,306.18
1921	139	530,198.04	70,430.20	233,308.41	833,936.65
1922	189	561,505.83	158,709.48	162,658.07	882,873.38
1923	506	1,033,432.99	94,398.24	264,489.56	1,392,320.79
1924	4,595	4,375,153.46	87,013.79	855,474.56	5,317,641.81
1925	8,989	9,959,581.50	138,646.92	1,485,146.14	11,583,374.56
1926	13,967	8,409,041.00	57,685.95	823,028.73	9,289,755.68
1927	10,913	3,670,169.10	26,089.90	191,965.80	3,888,224.80
1928	670	91,376.53	80.51	1,932.69	93,389.73
1929	1	27.51	-----	.21	27.72
Total	40,770	30,639,144.91	665,840.57	4,122,337.38	35,427,322.86

CORPORATION					
Year	Items	Tax	Penalty	Interest	Total
1917	171	\$1,357,010.90	\$2,277.34	\$196,066.87	\$1,555,355.11
1918	52	7,744,594.03	2,741.47	1,173,089.57	8,920,425.07
1919	82	2,887,698.44	6,734.10	428,737.41	3,323,169.95
1920	95	4,148,682.68	6,128.83	681,571.93	4,836,383.44
1921	100	2,008,641.24	7,406.57	749,438.30	2,765,486.11
1922	99	591,765.88	5,773.82	184,803.37	782,343.07
1923	212	1,397,884.73	11,727.21	347,035.68	1,756,647.62
1924	2,361	4,533,596.23	30,565.97	890,999.19	5,455,161.39
1925	3,919	6,677,072.75	42,142.05	1,038,498.26	7,757,713.06
1926	6,410	7,542,522.83	33,450.62	770,324.18	8,346,297.63
1927	5,022	3,915,108.28	4,986.81	231,213.91	4,151,309.00
1928	405	265,688.52	1,310.86	5,759.97	272,759.35
1929	2	255.71	-----	.76	256.47
Total	18,930	43,070,522.22	155,245.65	6,697,539.40	49,923,307.27

TOTAL					
Year	Items	Tax	Interest	Penalty	Total
1917	429	\$1,632,316.72	\$3,410.37	\$204,859.82	\$1,840,586.91
1918	229	8,063,873.45	5,101.28	1,180,334.40	9,249,309.13
1919	252	3,858,635.94	16,343.39	447,546.32	4,322,525.65
1920	261	4,591,818.89	25,812.28	751,058.45	5,368,689.62
1921	239	2,538,839.28	77,856.77	982,740.71	3,599,422.76
1922	288	1,153,271.71	164,483.30	347,461.44	1,665,216.45
1923	718	2,431,317.72	106,125.45	611,525.24	3,148,968.41
1924	6,956	8,908,749.60	117,579.76	1,746,473.75	10,772,803.20
1925	12,908	16,636,654.25	180,788.97	2,523,644.40	19,341,087.62
1926	20,377	15,951,563.83	91,136.57	1,593,352.91	17,636,053.31
1927	15,935	7,585,277.38	31,076.71	423,179.71	8,039,533.80
1928	1,075	357,065.05	1,391.37	7,692.66	366,149.08
1929	3	283.22	-----	.97	284.19
Total	59,700	73,709,667.13	821,086.22	10,819,876.78	85,350,630.13

TABLE 36.—Assessments on agreements received after issuance of 60-day letter, fiscal year ended June 30, 1929

INDIVIDUAL

Year	Items	Tax	Penalty	Interest	Total
1917	5	\$26,830.65		\$1,442.82	\$28,273.47
1918	7	7,333.71	\$101.54	1,227.53	8,662.78
1919	9	125,480.18	622.35	21,410.09	147,512.62
1920	18	213,208.29	1,590.47	46,300.14	261,098.90
1921	27	288,439.53	327.43	105,754.83	394,521.79
1922	35	165,566.10	1,998.10	51,444.59	219,008.79
1923	97	255,111.61	16,232.09	66,534.09	337,877.79
1924	520	1,148,368.24	18,821.16	239,758.95	1,406,948.35
1925	851	918,707.25	3,469.79	154,631.69	1,076,808.73
1926	831	550,062.63	10,325.66	56,247.42	616,635.71
1927	114	24,014.78	328.70	1,513.72	25,857.20
1928	1	50.86		3.25	54.11
Total	2,515	3,723,173.83	53,817.29	746,269.12	4,523,260.24

CORPORATION

1917	24	\$211,046.84		\$31,936.65	\$242,983.49
1918	11	329,168.34		49,056.40	378,224.74
1919	47	1,800,282.04		315,074.19	2,115,356.23
1920	70	2,593,811.02		423,718.56	3,017,529.58
1921	28	305,185.88		105,753.67	410,939.55
1922	39	811,901.94		266,243.12	1,078,145.06
1923	48	307,642.29	\$369.24	78,398.74	386,410.27
1924	314	1,064,018.61	2,691.75	228,535.32	1,295,245.68
1925	554	1,214,948.96	3,524.25	206,323.37	1,424,796.58
1926	703	1,128,775.26	1,406.67	124,145.63	1,254,327.56
1927	205	279,857.10	333.14	17,273.48	297,463.72
1928	1	376.36		15.56	391.92
Total	2,044	10,047,014.64	8,325.05	1,846,474.69	11,901,814.38

TOTAL

1917	29	\$237,877.49		\$33,379.47	\$271,256.96
1918	18	336,502.05	\$101.54	50,283.93	386,887.52
1919	56	1,925,762.22	622.35	336,484.28	2,262,868.85
1920	88	2,807,019.31	1,590.47	470,018.70	3,278,628.48
1921	55	593,625.41	327.43	211,580.50	805,461.34
1922	74	977,468.04	1,998.10	317,687.71	1,297,153.85
1923	145	562,753.90	16,601.33	144,932.83	724,288.06
1924	834	2,212,386.85	21,512.91	468,294.27	2,702,194.03
1925	1,405	2,133,656.21	6,994.04	360,955.06	2,501,605.31
1926	1,534	1,678,837.89	11,732.33	180,393.05	1,870,963.27
1927	319	303,871.88	661.84	18,787.20	323,320.92
1928	2	427.22		18.81	446.03
Total	4,559	13,770,188.47	62,142.34	2,592,743.81	16,425,074.62

TABLE 37.—Assessments by default, fiscal year ended June 30, 1929

INDIVIDUAL

Year	Items	Tax	Penalty	Interest	Total
1917	10	\$52,982.84	\$18,500.50	\$8,366.85	\$79,850.19
1918	12	110,203.37	18,405.23	32,416.41	161,025.01
1919	22	127,418.10	51,200.66	24,445.05	203,063.81
1920	51	586,265.05	123,138.18	130,512.59	839,915.82
1921	33	59,641.29	9,839.49	17,095.58	86,576.36
1922	91	190,219.71	17,319.83	61,082.27	268,621.81
1923	403	1,271,549.65	52,787.04	342,365.80	1,666,702.49
1924	1,679	2,492,979.78	90,354.13	541,805.09	3,125,139.00
1925	3,014	4,097,715.17	108,571.09	700,781.97	4,907,068.23
1926	2,555	1,884,605.18	55,355.64	199,626.76	2,139,587.58
1927	122	89,594.08	4,335.08	5,832.82	99,761.98
1928	1	4.88		.05	4.93
Total	7,993	10,963,179.10	549,806.87	2,064,331.24	13,577,317.21

TABLE 37.—Assessments by default, fiscal year ended June 30, 1929—Continued
CORPORATION

Year	Items	Tax	Penalty	Interest	Total
1917	38	\$91,646.63		\$13,804.99	\$105,451.62
1918	23	2,314,876.85		439,861.58	2,754,738.43
1919	20	243,743.01	\$33,699.75	42,228.16	319,670.92
1920	44	4,535,580.72		679,946.06	5,215,526.78
1921	32	721,975.37	2,165.79	283,343.58	1,012,484.74
1922	68	571,385.26	1,154.49	134,838.01	757,377.76
1923	196	3,072,347.94	1,326.41	830,924.47	3,904,598.82
1924	1,320	3,150,074.72	16,051.43	684,144.58	3,850,270.73
1925	2,091	5,114,406.37	36,192.44	892,878.82	6,043,480.63
1926	2,441	4,784,430.96	40,867.45	575,912.46	5,401,210.87
1927	616	740,989.50	5,698.20	59,501.55	806,189.25
1928	9	5,567.81		344.09	5,911.90
Total	6,898	25,347,028.14	137,155.96	4,692,728.35	30,176,912.45

TOTAL

1917	48	\$144,629.47	\$18,500.50	\$22,171.84	\$185,301.81
1918	35	2,425,080.22	18,405.23	472,277.99	2,915,763.44
1919	42	371,161.11	84,900.41	66,673.21	522,734.73
1920	95	5,121,845.77	123,138.18	810,458.65	6,055,442.60
1921	65	781,616.66	12,005.28	305,439.16	1,099,061.10
1922	159	761,604.97	18,474.32	245,920.28	1,025,999.57
1923	599	4,343,897.59	54,113.45	1,173,290.27	5,571,301.31
1924	2,999	5,643,054.50	106,405.56	1,225,949.67	6,975,409.73
1925	5,105	9,212,124.54	144,763.53	1,593,660.79	10,950,548.86
1926	4,996	6,669,036.14	96,223.09	775,539.22	7,540,798.45
1927	738	830,583.58	10,033.28	65,334.37	905,951.23
1928	10	5,572.69		344.14	5,916.83
Total	14,891	36,310,207.24	686,962.83	6,757,059.59	43,754,229.66

TABLE 38.—Assessments made after action of Board of Tax Appeals, fiscal year ended June 30, 1929

INDIVIDUAL

Year	Items	Tax	Penalty	Interest	Total
1917	27	\$114,356.37	\$5,568.68	\$22,528.66	\$142,453.71
1918	81	1,077,822.87	43,746.54	182,509.45	1,304,078.86
1919	260	3,123,149.30	37,414.01	491,537.02	3,652,100.33
1920	574	3,596,008.48	75,355.07	607,812.81	4,279,176.36
1921	454	1,787,381.79	13,862.86	678,769.39	2,480,014.04
1922	676	1,533,506.17	10,524.81	506,100.59	2,050,131.57
1923	721	1,239,460.94	9,056.32	345,790.96	1,594,308.22
1924	337	481,085.56	20,296.48	108,682.63	610,064.67
1925	274	786,978.93	8,084.81	126,149.49	921,213.23
1926	100	178,252.83	2,006.59	22,276.24	202,535.66
1927	1	25.99		.78	26.77
1928					
Total	3,505	13,918,029.23	225,916.17	3,092,158.02	17,236,103.42

CORPORATION

1917	86	\$1,223,924.52		\$223,956.46	\$1,447,880.98
1918	239	7,470,376.58	\$817.80	1,312,752.72	8,783,947.10
1919	473	6,164,389.79	737.59	1,010,911.05	7,176,038.43
1920	895	10,567,968.86	2,480.38	1,722,416.30	12,292,865.54
1921	605	3,279,007.95	6,082.99	1,277,925.40	4,563,016.34
1922	461	1,649,844.53	317.15	550,138.59	2,200,300.27
1923	530	1,537,678.28	1,196.17	424,164.46	1,963,038.91
1924	295	637,635.72	265.22	144,813.19	782,714.13
1925	248	357,124.25	868.75	61,835.87	419,829.87
1926	83	87,325.69	333.83	10,649.85	98,309.37
1927	6	2,843.13		196.68	3,039.81
1928					
Total	3,921	32,978,119.30	13,099.88	6,739,760.57	39,730,979.75

TABLE 38.—Assessments made after action of Board of Tax Appeals, fiscal year ended June 30, 1929—Continued

TOTAL

Year	Items	Tax	Penalty	Interest	Total
1917-----	113	\$1,338,280.89	\$5,568.68	\$246,485.12	\$1,590,334.69
1918-----	320	8,548,199.45	44,564.34	1,495,262.17	10,088,025.96
1919-----	733	9,287,539.09	38,151.60	1,502,448.07	10,828,138.76
1920-----	1,469	14,163,977.34	77,835.45	2,330,229.11	16,572,041.90
1921-----	1,059	5,066,389.74	19,945.89	1,956,694.79	7,043,030.42
1922-----	1,137	3,183,350.70	10,841.92	1,056,239.18	4,250,431.80
1923-----	1,251	2,777,139.22	10,252.49	769,955.42	3,557,347.13
1924-----	632	1,118,721.28	20,561.70	253,495.82	1,392,778.80
1925-----	522	1,144,103.18	8,953.56	187,985.36	1,341,042.10
1926-----	183	265,578.52	2,340.42	32,926.09	300,845.03
1927-----	7	2,869.12	-----	197.46	3,066.58
1928-----	-----	-----	-----	-----	-----
Total-----	7,426	46,896,148.53	239,016.05	9,831,918.59	56,967,083.17

TABLE 39.—Assessments based on Mimeograph 3552, June 1, 1928, through May 31, 1929

INDIVIDUAL

Year	Items	Tax	Penalty	Interest	Total
1919-----	1	\$386.29	\$96.57	-----	\$482.86
1921-----	2	1.46	-----	-----	1.46
1922-----	15	3,961.81	769.90	\$1,259.55	5,991.26
1923-----	55	24,515.43	52.85	6,095.32	30,663.60
1924-----	1,384	792,904.17	505.64	153,212.24	946,622.05
1925-----	5,357	2,710,246.76	885.78	411,149.42	3,122,281.96
1926-----	15,282	4,852,389.14	3,716.73	441,770.66	5,297,876.53
1927-----	47,525	9,352,078.16	2,760.69	488,094.27	9,842,933.12
1928-----	266	31,963.89	22.87	1,288.46	33,275.22
Total-----	69,887	17,768,447.11	8,811.03	1,502,869.92	19,280,128.06

CORPORATION

Year	Items	Tax	Penalty	Interest	Total
1919-----	1	-----	-----	-----	-----
1920-----	3	-----	-----	-----	-----
1921-----	6	-----	-----	-----	-----
1922-----	12	\$42,560.39	-----	\$13,597.52	\$56,157.91
1923-----	65	57,366.35	-----	14,682.31	72,048.66
1924-----	1,191	926,001.77	\$11.63	175,499.39	1,101,512.79
1925-----	3,222	2,535,675.72	980.46	390,132.55	2,926,788.73
1926-----	8,483	6,203,759.79	1,473.33	588,055.17	6,793,288.29
1927-----	16,507	8,151,270.68	3,154.28	446,142.34	8,600,567.30
1928-----	1,205	461,350.36	66.46	17,467.33	478,884.15
Total-----	30,695	18,377,985.06	5,686.16	1,645,576.61	20,029,247.83

TOTAL

Year	Items	Tax	Penalty	Interest	Total
1919-----	2	\$386.29	\$96.57	-----	\$482.86
1920-----	3	-----	-----	-----	-----
1921-----	8	1.46	-----	-----	1.46
1922-----	27	46,522.20	769.90	\$14,857.07	62,149.17
1923-----	120	81,881.78	52.85	20,777.63	102,712.26
1924-----	2,575	1,718,905.94	517.27	328,711.63	2,048,134.84
1925-----	8,579	5,245,922.48	1,866.24	801,281.97	6,049,070.69
1926-----	23,765	11,056,148.93	5,190.06	1,029,825.83	12,091,164.82
1927-----	64,032	17,503,348.84	5,914.97	934,236.61	18,443,500.42
1928-----	1,471	493,314.25	89.33	18,755.79	512,159.37
Total-----	100,582	36,146,432.17	14,497.19	3,148,446.53	39,309,375.89

TABLE 40.—*Total jeopardy assessments, fiscal year ended June 30, 1929*

INDIVIDUAL					
Year	Items	Tax	Penalty	Interest	Total
1917-----	3	\$12,518.19	-----	\$1,782.90	\$14,301.09
1918-----	8	70,677.30	\$42.00	11,487.88	82,207.18
1919-----	23	2,025,319.72	116,142.34	343,484.88	2,484,946.94
1920-----	36	582,061.66	45,932.64	103,195.48	731,189.78
1921-----	32	450,400.14	99,264.86	156,130.48	705,795.48
1922-----	31	765,490.76	348,694.37	242,052.91	1,356,238.04
1923-----	49	1,685,601.19	674,688.19	430,263.14	2,790,552.52
1924-----	91	4,019,967.14	1,347,886.79	819,981.75	6,187,835.68
1925-----	170	3,326,531.69	1,055,804.52	529,362.06	4,911,698.27
1926-----	162	7,266,301.07	3,396,171.70	614,438.14	11,276,910.91
1927-----	90	1,274,047.68	323,501.86	70,571.40	1,668,120.94
1928-----	17	166,162.02	20,947.24	516.96	187,626.22
Total-----	702	21,645,078.56	7,429,076.51	3,323,267.98	32,397,423.05

CORPORATION					
1917-----	2	\$11,777.14	\$446.28	\$1,758.17	\$13,981.59
1918-----	11	520,942.60	23,055.44	79,343.28	623,341.32
1919-----	19	609,246.65	3,142.92	96,526.78	708,916.35
1920-----	35	890,791.98	167,155.27	155,071.16	1,213,018.41
1921-----	24	772,602.43	9,223.40	303,458.88	1,085,284.71
1922-----	21	507,982.95	33,575.23	157,682.42	699,240.60
1923-----	32	131,123.54	3,560.74	35,598.26	170,282.54
1924-----	216	1,203,609.20	160,442.44	267,196.31	1,631,247.95
1925-----	416	2,747,095.50	173,279.92	469,459.00	3,389,834.42
1926-----	405	5,813,939.60	210,966.30	688,715.36	6,713,621.26
1927-----	153	1,706,985.81	295,213.22	106,870.51	2,109,069.54
1928-----	12	107,782.57	-----	2,381.27	110,163.84
Total-----	1,346	15,023,879.97	1,080,061.16	2,364,061.40	18,468,002.53

TOTAL					
1917-----	5	\$24,295.33	\$446.28	\$3,541.07	\$28,282.68
1918-----	19	591,619.90	23,097.44	90,831.16	705,548.50
1919-----	42	2,634,566.37	119,285.26	440,011.66	3,193,863.29
1920-----	71	1,472,853.64	213,087.91	258,266.64	1,944,208.19
1921-----	56	1,223,002.57	108,488.26	459,589.36	1,791,080.19
1922-----	52	1,273,473.71	382,269.60	399,735.33	2,055,478.64
1923-----	81	1,816,724.73	678,248.93	465,861.40	2,960,835.06
1924-----	307	5,223,576.34	1,508,329.23	1,087,178.06	7,819,083.63
1925-----	586	6,073,627.19	1,229,084.44	998,821.06	8,301,532.69
1926-----	557	13,080,240.67	3,607,138.00	1,303,153.50	17,990,532.17
1927-----	243	2,981,033.49	618,715.08	177,441.91	3,777,190.48
1928-----	29	273,944.59	20,947.24	2,898.23	297,790.06
Total-----	2,048	36,668,958.53	8,509,137.67	5,687,329.38	50,865,425.58

TABLE 41.—*Jeopardy assessments under bankruptcy and dissolution procedure, fiscal year ended June 30, 1929*

INDIVIDUAL					
Year	Items	Tax	Penalty	Interest	Total
1917-----	1	\$12,234.47	-----	\$1,778.02	\$14,012.49
1918-----	5	50,530.27	-----	8,162.28	58,692.55
1919-----	12	1,317,719.13	\$1,495.63	227,558.82	1,546,773.58
1920-----	16	366,704.49	2,045.40	65,756.73	434,506.62
1921-----	17	162,023.87	1,854.29	61,382.68	225,260.84
1922-----	13	136,272.72	57,438.29	39,582.57	233,293.58
1923-----	19	329,276.97	23,222.96	81,487.96	433,987.89
1924-----	39	1,399,236.90	127,290.36	256,605.16	1,783,132.42
1925-----	87	1,317,936.50	175,041.98	207,241.23	1,700,219.71
1926-----	69	3,875,313.61	1,874,503.20	308,141.77	6,057,958.58
1927-----	32	367,336.50	85,465.31	25,147.95	477,949.76
1928-----	2	475.74	-----	7.64	483.38
Total-----	312	9,335,061.17	2,348,357.42	1,282,852.81	12,966,271.40

TABLE 41.—*Jeopardy assessments under bankruptcy and dissolution procedure, fiscal year ended June 30, 1929—Continued*

CORPORATION

Year	Items	Tax	Penalty	Interest	Total
1917	1	\$10,782.05		\$1,616.57	\$12,398.62
1918	9	235,890.90	\$16,620.76	39,788.45	292,300.11
1919	16	568,895.46	2,445.64	90,523.11	661,864.21
1920	27	426,246.68	31,167.19	75,597.56	533,011.43
1921	21	706,462.50	9,223.40	279,439.02	995,124.92
1922	19	493,154.93	30,846.62	156,496.64	680,498.19
1923	26	112,581.70	231.55	30,962.47	143,775.72
1924	188	851,152.82	23,905.88	188,674.21	1,063,732.91
1925	374	2,515,408.57	149,468.37	433,339.69	3,098,216.63
1926	361	5,640,015.66	177,980.50	670,747.16	6,488,743.32
1927	142	1,608,195.12	282,065.56	101,905.67	1,992,166.35
1928	10	76,342.20		1,376.04	77,718.24
Total	1,194	13,245,128.59	723,955.47	2,070,466.59	16,039,550.65

TOTAL

1917	2	\$23,016.52		\$3,394.59	\$26,411.11
1918	14	286,421.17	\$16,620.76	47,950.73	350,992.66
1919	28	1,886,614.59	3,941.27	318,081.93	2,208,637.79
1920	43	792,951.17	33,212.59	141,354.29	967,518.05
1921	38	868,486.37	11,077.69	340,821.70	1,220,385.76
1922	32	629,427.65	88,284.91	196,079.21	913,791.77
1923	45	441,858.67	23,454.51	112,450.43	577,763.61
1924	227	2,250,389.72	151,196.24	445,279.37	2,846,865.33
1925	461	3,833,345.07	324,510.35	640,580.92	4,798,436.34
1926	430	9,515,329.27	2,052,483.70	978,888.93	12,546,701.90
1927	174	1,975,531.62	367,530.87	127,053.62	2,470,116.11
1928	12	76,817.94		1,383.68	78,201.62
Total	1,506	22,580,189.76	3,072,312.89	3,353,319.40	29,005,822.05

TABLE 42.—*Fraud jeopardy (279-A only) fiscal year ended June 30, 1929*

INDIVIDUAL

Year	Items	Tax	Penalty	Interest	Total
1917	2	\$283.72		\$4.88	\$288.60
1918	3	20,147.03	\$42.00	3,325.60	23,514.63
1919	11	707,600.59	114,646.71	115,926.06	938,173.36
1920	20	215,357.17	43,887.24	37,438.75	296,683.16
1921	15	288,376.27	97,410.57	94,747.80	480,534.64
1922	18	629,218.04	291,256.08	202,470.34	1,122,944.46
1923	30	1,356,324.22	651,465.23	348,775.18	2,356,564.63
1924	52	2,620,730.24	1,220,596.43	563,376.59	4,404,703.26
1925	83	2,008,595.19	880,762.54	322,120.83	3,211,478.56
1926	83	3,390,987.46	1,521,668.50	306,296.37	5,218,952.33
1927	58	906,711.18	238,036.55	45,423.45	1,190,171.18
1928	15	165,686.28	20,947.24	509.32	187,142.84
Total	390	12,310,017.39	5,080,719.09	2,040,415.17	19,431,151.65

CORPORATION

1917	1	\$995.09	\$446.28	\$141.60	\$1,582.97
1918	2	285,051.70	6,434.68	39,554.83	331,041.21
1919	3	40,351.19	697.28	6,003.67	47,052.14
1920	8	464,545.30	135,988.08	79,473.60	680,006.98
1921	3	66,139.93		24,019.86	90,159.79
1922	2	14,828.02	2,728.61	1,185.78	18,742.41
1923	6	18,541.84	3,329.19	4,635.79	26,506.82
1924	28	352,456.38	136,536.66	78,522.10	567,515.04
1925	42	231,686.93	23,811.55	36,119.31	291,617.79
1926	44	173,923.94	32,985.80	17,968.20	224,877.94
1927	11	98,790.69	13,147.66	4,964.84	116,903.19
1928	2	31,440.37		1,005.23	32,445.60
Total	152	1,778,751.38	356,105.69	293,594.81	2,428,451.88

TABLE 42.—*Fraud jeopardy (279-A only) fiscal year ended June 30, 1929—*
Continued

TOTAL

Year	Items	Penalty	Interest	Tax	Total
1917	3	\$1, 278. 81	\$446. 28	\$146. 48	\$1, 871. 57
1918	5	305, 198. 73	6, 476. 68	42, 880. 43	354, 555. 84
1919	14	747, 951. 78	115, 343. 99	121, 929. 73	985, 225. 50
1920	28	679, 902. 47	179, 875. 32	116, 912. 35	976, 690. 14
1921	18	354, 516. 20	97, 410. 57	118, 767. 66	570, 694. 43
1922	20	644, 046. 06	293, 984. 69	203, 656. 12	1, 141, 686. 87
1923	36	1, 374, 866. 06	654, 794. 42	353, 410. 97	2, 383, 071. 45
1924	80	2, 973, 186. 62	1, 357, 132. 99	641, 898. 69	4, 972, 218. 30
1925	125	2, 240, 282. 12	904, 574. 09	358, 240. 14	3, 503, 096. 35
1926	127	3, 564, 911. 40	1, 554, 654. 30	324, 264. 57	5, 443, 830. 27
1927	69	1, 005, 501. 87	251, 184. 21	50, 388. 29	1, 307, 074. 37
1928	17	197, 126. 65	20, 947. 24	1, 514. 55	219, 588. 44
Total	542	14, 088, 768. 77	5, 436, 824. 78	2, 334, 009. 98	21, 859, 603. 53

TABLE 43.—*Tax items appealed to the Board of Tax Appeals, fiscal year ended June 30, 1929*

INDIVIDUAL

Year	Items	Tax	Penalty	Interest	Total
1917	19	\$4, 388, 413. 97	\$2, 650, 309. 54	-----	\$7, 038, 723. 51
1918	40	2, 062, 178. 81	75, 534. 16	-----	2, 137, 712. 97
1919	61	3, 849, 615. 09	476, 492. 18	-----	4, 326, 107. 27
1920	83	10, 382, 763. 74	482, 764. 25	-----	10, 865, 527. 99
1921	77	2, 031, 452. 67	523, 762. 14	-----	2, 555, 214. 81
1922	105	2, 511, 979. 54	733, 871. 38	-----	3, 245, 850. 92
1923	307	4, 761, 602. 94	1, 207, 817. 93	-----	5, 969, 420. 87
1924	978	11, 508, 088. 07	1, 533, 019. 90	-----	13, 041, 107. 97
1925	1, 294	11, 234, 773. 27	1, 283, 140. 06	-----	12, 517, 913. 33
1926	803	8, 711, 410. 93	2, 140, 663. 95	-----	10, 852, 074. 88
1927	69	991, 572. 54	262, 678. 35	-----	1, 254, 250. 89
1928	7	284, 099. 95	-----	-----	284, 099. 95
Total	3, 843	62, 717, 951. 52	11, 370, 053. 84	-----	74, 088, 005. 36

CORPORATION

Year	Items	Tax	Penalty	Interest	Total
1917	43	\$1, 669, 897. 14	\$3, 432. 56	-----	\$1, 673, 329. 70
1918	49	9, 258, 015. 20	62, 104. 45	-----	9, 320, 119. 65
1919	57	6, 128, 193. 55	24, 157. 23	-----	6, 152, 350. 78
1920	115	8, 605, 987. 04	42, 242. 47	-----	8, 648, 229. 51
1921	89	5, 871, 164. 80	19, 449. 50	-----	5, 890, 614. 30
1922	160	5, 499, 151. 41	44, 933. 54	-----	5, 544, 084. 95
1923	272	4, 287, 729. 82	21, 763. 40	-----	4, 309, 493. 22
1924	867	9, 849, 999. 02	184, 867. 20	-----	10, 034, 866. 22
1925	1, 220	15, 724, 728. 48	105, 035. 65	-----	15, 829, 764. 13
1926	1, 144	8, 029, 340. 90	94, 214. 43	-----	8, 123, 555. 33
1927	279	1, 242, 675. 33	20, 152. 02	-----	1, 262, 827. 35
1928	6	140, 605. 84	-----	-----	140, 605. 84
Total	4, 301	76, 307, 488. 53	622, 352. 45	-----	76, 929, 840. 98

TOTAL

Year	Items	Tax	Penalty	Interest	Total
1917	62	\$6, 058, 311. 11	\$2, 653, 742. 10	-----	\$8, 712, 053. 21
1918	89	11, 320, 194. 01	137, 638. 61	-----	11, 457, 832. 62
1919	118	9, 977, 808. 64	500, 649. 41	-----	10, 478, 458. 05
1920	198	18, 988, 750. 78	525, 006. 72	-----	19, 513, 757. 50
1921	166	7, 902, 617. 47	543, 211. 64	-----	8, 445, 829. 11
1922	265	8, 011, 130. 95	778, 804. 92	-----	8, 789, 935. 87
1923	579	9, 049, 332. 76	1, 229, 581. 33	-----	10, 278, 914. 09
1924	1, 845	21, 358, 087. 09	1, 717, 887. 10	-----	23, 075, 974. 19
1925	2, 514	26, 959, 501. 75	1, 388, 175. 71	-----	28, 347, 677. 46
1926	1, 947	16, 740, 751. 83	2, 234, 878. 38	-----	18, 975, 630. 21
1927	348	2, 234, 247. 87	282, 830. 37	-----	2, 517, 078. 24
1928	13	424, 705. 79	-----	-----	424, 705. 79
Total	8, 144	139, 025, 440. 05	11, 992, 406. 29	-----	151, 017, 846. 34

TABLE 44.—*Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1929, by collection districts and by States*

District and State	Number of factories ¹				Materials used in manufacturing tobacco								
	In business Jan. 1, 1929	Opened	Closed	In business Jan. 1, 1930	Un- stemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
Arkansas.....	2	0	1	1	Pounds	Pounds	Pounds 274	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds 274
First California.....	15	1	2	14	664	1,133	86,828	37,189					125,814
Sixth California.....	12	2	1	13	201		19,851						20,052
Total, California.....	27	3	3	27	865	1,133	106,679	37,189					145,866
Colorado.....	2	0	0	2			9,332						9,332
Connecticut.....	10	1	2	9	118	300	56,966						57,384
Delaware.....	1	0	0	1	2,148,557			387,546	569,855				3,105,958
Florida.....	5	3	6	2	100		5,007						5,107
Georgia.....	2	0	1	1				4,391				786	5,177
First Illinois.....	83	5	12	76	10,559,339	8,184,602	736,661	268,028	2,319,826	1,279,601	3,660,114	6,520,942	33,529,113
Eighth Illinois.....	42	5	4	43	858	154	128,321	44	3,859			751	133,987
Total, Illinois.....	125	10	16	119	10,560,197	8,184,756	864,982	268,072	2,323,685	1,279,601	3,660,114	6,521,693	33,663,100
Indiana.....	42	1	3	40	168,030	2,445	154,744	2,839	1,279	827	7,130	7,725	345,019
Iowa.....	37	1	7	31	10,174	292	221,689	346		4,045	19,230	1,154	256,930
Kansas.....	15	0	2	13		18	14,084						14,102
Kentucky.....	37	6	8	35	13,531,419	1,615,524	593,903	142,455	455,452	1,242,285	441,936	835,183	18,858,157
Louisiana.....	1	0	0	1	58,586	14,560	1,650			553	3,074	6,791	85,214
Maryland.....	4	0	0	4			1,751						1,751
Massachusetts.....	26	3	1	28	156,481	378	128,517	57,977	28,190				371,543
Michigan.....	34	2	8	28	1,687,077	5,844,978	740,341	17,820		1,081,889	2,538,385	1,839,791	13,750,281
Minnesota.....	31	6	7	30	2,049	5	70,900	59		27	3	150	73,193
First Missouri.....	11	1	1	11	3,783,163	23,407,859	1,652,301	24,880	1,863,593	8,884,789	6,240,378	3,602,828	49,459,791
Sixth Missouri.....	4	0	1	3	81	600	1,258						1,939
Total, Missouri.....	15	1	2	14	3,783,244	23,408,459	1,653,559	24,880	1,863,593	8,884,789	6,240,378	3,602,828	49,461,730

¹ Includes only those producing a taxable product; excluding 270 "quasi" manufacturers whose operations are reported in Table 58.

TABLE 44.—*Manufactured tobacco: Number of factories operated, leaf tobacco and other materials used, calendar year 1929, by collection districts and by States—Continued*

District and State	Number of factories				Materials used in manufacturing tobacco								
	In business Jan. 1, 1929	Opened	Closed	In business Jan. 1, 1930	Un- stemmed leaf	Stemmed leaf	Scraps	In process	Stems	Licorice	Sugar	Other materials	Total
					Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Montana.....	5	0	1	4	-----	-----	1,613	-----	-----	-----	-----	-----	1,613
Nebraska.....	14	2	3	13	-----	-----	41,788	-----	-----	-----	-----	-----	41,788
New Hampshire.....	2	0	0	2	35	-----	601	-----	-----	-----	-----	-----	636
First New Jersey.....	3	1	1	3	1,065	-----	1,333	-----	-----	-----	-----	-----	2,398
Fifth New Jersey.....	16	3	5	14	5,261,389	3,185	453,280	-----	4,521,241	558,418	127,607	291,180	11,216,300
Total, New Jersey.....	19	4	6	17	5,262,454	3,185	454,613	-----	4,521,241	558,418	127,607	291,180	11,218,698
New Mexico.....	1	0	0	1	-----	-----	220	-----	-----	-----	-----	-----	220
First New York.....	28	1	6	23	2,792,152	298,611	125,117	34,364	110,158	323,915	46,547	41,830	3,772,694
Second New York.....	57	2	6	53	118,443	8,761	38,846	548	-----	2,138	47	41	168,824
Third New York.....	10	1	3	8	8,399	2,343	233,864	-----	100,350	-----	-----	-----	344,956
Fourteenth New York.....	21	2	5	18	316,482	-----	52,024	2,664	26,773	7,897	71,323	15,112	492,275
Twenty-first New York.....	51	5	8	48	6,029	2,269	723,796	-----	1,673	484	1,333	1,845	737,429
Twenty-eighth New York.....	34	2	2	34	2,378	-----	297,926	-----	55,363	11,544	67,488	9,657	444,556
Total, New York.....	201	13	30	184	3,243,883	311,984	1,471,573	37,576	294,317	345,978	186,738	68,485	5,960,534
North Carolina.....	11	1	0	12	81,796,440	4,138,107	8,505,570	3,268,885	734,146	13,222,732	19,326,875	10,014,398	141,007,153
First Ohio.....	19	0	0	19	3,118,421	14,730,881	5,799,360	10,804	1,263,171	2,561,043	8,166,082	4,316,057	39,965,819
Tenth Ohio.....	11	1	2	10	41,272	4,477,861	3,200,957	398	852,112	950,923	5,157,024	1,454,217	16,134,764
Eleventh Ohio.....	1	0	0	1	-----	-----	2,146	-----	-----	-----	-----	-----	2,146
Eighteenth Ohio.....	41	4	9	36	6,595	690	324,981	-----	825	-----	-----	4,400	337,491
Total, Ohio.....	72	5	11	66	3,166,288	19,209,432	9,327,444	11,202	2,116,108	3,511,966	13,323,106	5,774,674	56,440,220
Oregon.....	4	0	1	3	-----	-----	4,198	-----	-----	-----	-----	-----	4,198
First Pennsylvania.....	71	4	13	62	77,735	17,847	999,194	3,651	911	33,985	157,431	168,145	1,458,899
Twelfth Pennsylvania.....	12	0	2	10	2,556,232	435,208	443,269	1,387	202,467	127,750	211,528	303,973	4,281,814
Twenty-third Pennsylvania.....	16	1	2	15	1,131	-----	91,263	-----	-----	-----	-----	-----	92,394
Total, Pennsylvania.....	99	5	17	87	2,635,098	453,055	1,533,726	5,038	203,378	161,735	368,959	472,118	5,833,107

Rhode Island.....	8	1	2	7	12,391		5,595		270	14		55	18,325
South Carolina.....	1	0	0	1			18,285						18,285
South Dakota.....	5	1	2	4			3,051						3,051
Tennessee.....	19	0	2	17	21,722,178	69,243	120,919	67,941	2,523,648	171,835	30,803	124,111	24,830,678
First Texas.....	5	0	0	5	167,087	47	23,873	1,542			3,250		195,799
Second Texas.....	1	0	0	1	191	19	337	6					553
Total, Texas.....	6	0	0	6	167,278	66	24,210	1,548			3,250		196,352
Utah.....	3	0	2	1			1,107						1,107
Virginia.....	6	2	0	8	6,539,187	6,184,915	1,549,228	271,992	167,702	1,364,018	3,224,514	1,053,951	20,355,507
Washington.....	3	1	1	3	41		834	24					899
West Virginia.....	7	0	0	7	320	5,415,356	3,083,686	175		810,680	770,327	3,272,190	13,352,734
Wisconsin.....	48	3	7	44	195,365	815	197,544	27,891	8,723	9,632	55	9,487	449,512
Wyoming.....	1	0	0	1									
Total, 1929.....	951	75	152	874	156,847,855	74,859,006	30,970,183	² 4,635,846	15,811,587	32,651,024	50,272,484	33,896,750	399,944,735
Total, 1928.....	1,035	59	145	949	149,202,524	78,274,980	29,705,399	15,767,584	13,800,080	32,959,499	48,992,910	34,428,292	403,131,268
Increase.....		16	7		7,645,331		1,264,784		2,011,507		1,279,574		
Decrease.....	84			75		3,415,974		11,131,738		308,475		531,542	3,186,533

² Decrease in "in process" used in 1929 is due to reporting the kinds of material instead of snuff flour in process used to produce snuff in Tennessee.

TABLE 45.—*Manufactured Tobacco: Quantity manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1929, by collection districts and by States*

District and State	Tobacco manufactured					Manufactured tobacco					Value of stamps used
	Plug	Twist	Fine cut	Smoking and snuff ¹	Total	On hand Jan. 1, 1929	Total to be accounted for	On hand Jan. 1, 1930	Removed for exportation	Tax-paid during 1929	
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	
Arkansas.....				274	274						\$49.32
First California.....				122,373	122,373	2,444	124,817	2,587	800	121,430	21,857.40
Sixth California.....				20,333	20,333	40	20,373	60	9	20,304	3,654.72
Total, California.....				142,706	142,706	2,484	145,190	2,647	809	141,734	25,512.12
Colorado.....				9,250	9,250		9,250			9,250	1,665.00
Connecticut.....				56,668	56,668		56,668	122		56,546	10,178.28
Delaware.....				2,483,008	2,483,008		2,483,008		2,400	2,480,608	446,509.44
Florida.....				5,218	5,218		5,218			5,218	939.24
Georgia.....				5,170	5,170	482	5,652	653		4,999	899.82
First Illinois.....		3,226	2,707,126	32,415,801	35,126,153	809	35,126,962	861	6,950	35,119,151	6,321,447.18
Eighth Illinois.....				133,344	133,344	1,315	134,659	2,723		131,936	23,748.48
Total, Illinois.....		3,226	2,707,126	32,549,145	35,259,497	2,124	35,261,621	3,584	6,950	35,251,087	6,345,195.66
Indiana.....		107,646	1,242	204,918	313,806	30,905	344,711	22,434		322,277	58,009.86
Iowa.....				249,776	249,776	950	250,726	650		250,076	45,013.68
Kansas.....				14,059	14,059	25	14,084	9		14,075	2,533.50
Kentucky.....	2,886,708	2,227,901	290,306	12,247,540	17,652,455	750,728	18,403,183	669,913	42,634	17,690,636	3,184,314.48
Louisiana.....				89,285	89,285	6,790	96,075	9,653		86,422	15,555.96
Maryland.....				1,721	1,721		1,721			1,721	309.78
Massachusetts.....	1,420	1,064	1,219	392,533	396,236	2,577	398,813	2,130	195	396,488	71,367.84
Michigan.....	1,233,848	51,182	1,156,843	10,882,788	13,324,661	134,333	13,458,994	118,763		13,340,231	2,401,241.58
Minnesota.....				74,361	74,361		74,361	294		74,067	13,332.06
First Missouri.....	36,912,688	3,774,085	1,114	10,807,335	51,495,222	2,266,195	53,761,417	1,986,840	1,084,198	50,662,380	9,119,228.40
Sixth Missouri.....				1,901	1,901	1	1,902	102		1,800	324.00
Total, Missouri.....	36,912,688	3,774,085	1,114	10,809,236	51,497,123	2,266,196	53,763,319	1,986,942	1,084,198	50,664,180	9,119,552.40
Montana.....				1,613	1,613		1,613			1,613	290.34
Nebraska.....				41,790	41,790	284	42,074	32		42,042	7,567.56
New Hampshire.....				636	636		636			636	114.48
First New Jersey.....				2,278	2,278	3,676	5,954	4,378		1,576	283.68
Fifth New Jersey.....			15,837	8,913,536	8,929,373	25,253	8,954,626	25,497	654	8,928,475	1,607,125.50
Total, New Jersey.....			15,837	8,915,814	8,931,651	28,929	8,960,580	29,875	654	8,930,051	1,607,409.18

New Mexico.....		25		195	220		220			220	39.60
First New York.....	650	1,370	644,805	3,766,301	4,413,126	34,711	4,447,837	39,081	8,313	4,400,443	792,079.74
Second New York.....				155,349	155,349	21,008	176,357	17,842	7,850	150,665	27,119.70
Third New York.....				320,942	320,942	4,492	325,434	3,381	288,676	33,377	6,007.86
Fourteenth New York.....			37,054	433,391	470,445	6,225	476,670	272		476,398	85,751.64
Twenty-first New York.....			4,305	763,678	767,983	2,485	770,468	1,324		769,144	138,445.92
Twenty-eighth New York.....			4,840	429,535	434,375	630	435,005	3,799		431,206	77,617.07
Total, New York.....	650	1,370	691,004	5,869,196	6,562,220	69,551	6,631,771	65,699	304,839	6,261,233	1,127,021.94
North Carolina.....	48,746,863			78,606,528	127,353,391	4,500,217	131,853,608	4,521,585	329,053	126,935,720	22,848,429.60
First Ohio.....	4,801,025		529,971	35,288,303	40,619,299	180,750	40,800,049	154,874	14,672	40,630,503	7,313,490.54
Tenth Ohio.....				16,947,220	16,947,220	160,506	17,107,726	165,509		16,942,217	3,049,599.06
Eleventh Ohio.....				2,000	2,000		2,000			2,000	360.00
Eighteenth Ohio.....				341,952	341,952	24	341,976			341,976	61,555.68
Total, Ohio.....	4,801,025		529,971	52,579,475	57,910,471	341,280	58,251,751	320,383	14,672	57,916,696	10,425,005.28
Oregon.....				4,365	4,365		4,365			4,365	785.70
First Pennsylvania.....		184	6,897	1,510,450	1,517,531	7,559	1,525,090	139,736	13,475	1,371,879	246,938.22
Twelfth Pennsylvania.....			68,527	4,114,040	4,182,567	69,242	4,251,809	69,908	3,027	4,178,874	752,197.32
Twenty-third Pennsylvania.....			1,905	89,490	91,395	1,010	92,405	1,050		91,355	16,443.90
Total, Pennsylvania.....		184	77,329	5,713,980	5,791,493	77,811	5,869,304	210,694	16,502	5,642,108	1,015,579.44
Rhode Island.....		2,298		14,552	16,850	6,341	23,191	7,972		15,219	2,739.42
South Carolina.....				18,550	18,550	757	19,307	625		18,682	3,362.76
South Dakota.....				3,050	3,050		3,050			3,050	549.00
Tennessee.....	44,770	1,980,853		18,006,723	20,032,346	309,727	20,342,073	322,881	3,598	20,015,594	3,602,806.92
First Texas.....		35,436		112,859	148,295	3	148,298			148,298	26,693.04
Second Texas.....				511	511		511			511	91.98
Total, Texas.....		35,436		113,370	148,806	3	148,809			148,809	26,785.62
Utah.....				1,111	1,111		1,111			1,111	199.98
Virginia.....	2,116,074		78,969	17,768,669	19,963,712	385,323	20,349,035	447,783	2,088,399	17,812,553	3,206,313.54
Washington.....				865	865	49	914	49		865	155.70
West Virginia.....			4,540	12,403,579	12,408,119	110,479	12,518,598	101,467		12,417,131	2,235,083.58
Wisconsin.....		2,338	120	430,899	433,357	12,472	445,829	3,991		441,838	79,530.84
Total, 1929.....	96,744,046	8,187,608	5,555,620	127,712,616	381,199,890	9,040,817	390,240,707	8,850,830	3,894,903	377,399,725	67,931,950.50
Total, 1928.....	100,646,047	8,891,640	5,186,304	271,609,487	386,333,478	9,451,302	395,784,780	9,036,476	3,182,363	383,565,941	69,041,869.38
Increase.....			369,316							712,540	
Decrease.....	3,902,001	704,032		896,871	5,133,588	410,485	5,544,073	185,646		6,166,216	1,109,918.88

¹ Smoking tobacco and snuff, heretofore reported separately, have been combined in this table: Total smoking tobacco manufactured, 229,585,163 pounds; total snuff manufactured, 41,127,453 pounds; total smoking tobacco and snuff, 270,712,616 pounds.

The following districts show manufactured tobacco removed free of tax for use of the United States: First Missouri, 12,449 pounds of plug and 15,550 pounds of smoking; North Carolina, 47,218 pounds of plug and 20,032 pounds of smoking.

TABLE 46.—Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1929, by collection districts and by States

District and State	Number of factories ¹				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
	In business Jan. 1, 1929	Opened	Closed	In business Jan. 1, 1930	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1929	On hand Jan. 1, 1930	Removed for exportation	Personal consumption	Removed tax-paid ²
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
Alabama.....	29	4	2	31	32,906	1,443	33,119	3,290,978	54,151	48,051	-----	40,558	3,256,520
Arizona.....	4	0	3	1	552	7	26	25,273	2,747	2,605	-----	2,415	23,000
Arkansas.....	8	0	3	5	4,131	555	1,542	289,169	18,272	9,750	-----	4,569	293,122
First California.....	133	10	17	126	860,055	250,975	4,369	55,599,225	12,384,968	11,580,302	-----	241,468	56,162,423
Sixth California.....	103	26	26	103	139,935	302,167	12,900	24,663,791	1,096,070	1,326,399	2,000	189,999	24,241,463
Total, California.....	236	36	43	229	999,990	553,142	17,269	80,263,016	13,481,038	12,906,701	2,000	431,467	80,403,886
Colorado.....	41	3	9	35	81,220	36,728	4,575	6,324,832	178,450	190,433	-----	73,285	6,239,564
Connecticut.....	157	14	27	144	700,592	85,837	17,360	34,544,691	2,333,065	2,613,056	-----	520,900	33,743,800
Delaware.....	11	0	2	9	229,366	2,618	728	15,247,988	64,750	256,525	-----	2,403	15,053,810
Florida.....	304	71	105	270	5,951,000	3,388,243	3,220,967	617,572,255	15,635,180	16,766,172	150,050	8,521,409	607,769,804
Georgia.....	53	12	16	49	79,358	242,999	124,472	22,646,175	201,679	173,716	-----	95,431	22,578,707
Hawaii.....	1	0	0	1	135	-----	-----	1,192	450	-----	-----	37	-----
Idaho.....	13	1	3	11	4,043	3,757	374	446,483	74,600	57,900	-----	2,458	460,725
First Illinois.....	635	75	149	561	720,325	368,592	149,340	57,195,866	3,711,957	3,020,389	-----	664,322	57,223,112
Eighth Illinois.....	211	16	43	184	230,663	-----	14,238	12,179,013	1,000,599	698,804	-----	150,890	12,329,918
Total, Illinois.....	846	91	192	745	950,988	389,288	163,578	69,374,879	4,712,556	3,719,193	-----	815,212	69,553,030
Indiana.....	190	14	29	175	2,906,471	913,489	161,845	194,739,061	5,959,351	7,195,034	-----	176,211	193,327,167
Iowa.....	144	7	19	132	357,585	24,016	11,862	17,876,847	863,977	885,473	-----	83,153	17,772,198
Kansas.....	53	3	10	46	53,966	29,517	37,956	5,775,219	693,390	692,285	-----	11,174	5,765,150
Kentucky.....	65	5	14	56	353,088	788,588	6,806	66,508,457	1,975,829	4,094,437	-----	91,530	64,298,819
Louisiana.....	48	15	17	46	792,608	492,048	96,911	70,968,951	1,494,122	1,780,038	-----	231,037	70,451,998
Maine.....	47	0	7	40	124,969	4,192	6,226	6,598,858	212,652	141,957	-----	74,773	6,594,780
Maryland.....	96	8	22	82	313,455	320,832	34,219	37,161,041	1,845,191	1,765,263	25,000	73,813	37,142,156
Massachusetts.....	363	54	71	346	894,488	969,282	63,875	98,560,451	4,788,480	3,834,548	11,000	550,166	98,953,217
Michigan.....	221	20	46	195	1,864,598	3,964,481	16,078	289,233,421	8,573,762	16,510,797	5,000	206,094	281,085,292
Minnesota.....	159	10	23	146	295,332	73,035	108,191	23,531,960	1,494,416	1,881,923	-----	155,254	22,989,199
Mississippi.....	2	3	3	2	538	45	696	59,904	-----	-----	-----	1,154	58,750

First Missouri.....	140	7	25	122	134,933	35,325	15,701	8,942,744	280,227	214,179	-----	150,929	8,857,863
Sixth Missouri.....	49	4	8	45	364,159	84,135	695	20,208,778	1,565,824	674,426	-----	40,724	21,059,452
Total, Missouri.....	189	11	33	167	499,092	119,460	16,396	29,151,522	1,846,051	888,605	-----	191,653	29,917,315
Montana.....	21	1	5	17	9,463	9,557	226	953,909	2,150	2,750	-----	22,197	931,112
Nebraska.....	41	3	7	37	154,301	8,611	2,419	7,362,084	510,653	312,449	-----	37,763	7,522,525
Nevada.....	6	0	1	5	811	1,364	72	105,641	41,972	35,111	-----	5,086	107,416
New Hampshire.....	24	6	9	21	1,212,151	15,943	6,389	52,874,739	499,221	372,263	-----	584,415	52,417,282
First New Jersey.....	32	7	9	30	1,049,246	4,368,118	536	276,286,644	5,366,052	6,893,378	27,000	217,805	274,514,513
Fifth New Jersey.....	181	20	41	160	4,429,165	5,515,369	168,867	521,392,779	17,395,311	23,583,877	489,460	539,687	514,175,066
Total, New Jersey.....	213	27	50	190	5,478,411	9,883,487	169,403	797,679,423	22,761,363	30,477,255	516,460	757,492	788,689,579
New Mexico.....	2	0	0	2	332	365	-----	30,810	517	1,167	-----	1,860	28,300
First New York.....	433	58	87	404	3,379,576	244,561	42,740	175,401,211	39,476,331	41,893,597	1,500	477,326	172,505,119
Second New York.....	184	36	49	171	540,546	212,115	27,194	36,087,841	5,679,864	5,964,307	-----	216,185	35,587,213
Third New York.....	342	78	114	306	1,085,968	1,413,643	286,371	153,328,997	6,672,340	7,649,684	-----	889,874	151,461,779
Fourteenth New York.....	309	39	84	264	707,570	1,235,944	175,466	117,719,002	7,264,171	6,245,201	-----	340,902	118,397,070
Twenty-first New York.....	169	9	25	153	1,592,634	443,349	18,311	84,698,784	1,808,356	6,333,417	-----	86,348	80,087,375
Twenty-eighth New York.....	184	10	27	167	190,674	26,435	6,355	9,601,244	1,014,868	1,146,229	-----	70,383	9,399,500
Total, New York.....	1,621	230	386	1,465	7,496,968	3,576,047	556,437	576,837,079	61,915,930	69,232,435	1,500	2,081,018	567,438,056
North Carolina.....	17	6	4	19	107,734	9,802	144,801	11,389,486	793,809	759,267	-----	33,552	11,390,476
North Dakota.....	5	1	1	5	4,672	113	320	222,022	9,350	2,400	-----	72	228,900
First Ohio.....	129	19	24	124	811,451	1,062,868	10,249	92,055,135	1,919,711	2,664,130	-----	221,269	91,089,447
Tenth Ohio.....	74	17	21	70	2,386,997	1,985,422	200,680	204,138,153	3,337,698	4,901,544	-----	169,221	202,405,086
Eleventh Ohio.....	72	7	20	59	629,151	485,141	105,937	73,915,125	6,139,825	3,281,681	-----	36,432	76,736,837
Eighteenth Ohio.....	178	16	38	156	984,353	246,074	312,550	76,798,822	3,591,019	3,641,777	-----	107,653	76,640,411
Total, Ohio.....	453	59	103	409	4,811,952	3,779,505	629,416	446,907,235	14,988,253	14,489,132	-----	534,575	446,871,781
Oklahoma.....	11	1	3	9	19,087	409	1,636	906,951	42,553	4,280	-----	3,084	942,140
Oregon.....	33	1	7	27	12,199	6,116	4,509	1,173,921	50,010	46,625	-----	23,681	1,153,625
First Pennsylvania.....	846	82	157	771	17,551,032	15,486,957	5,819,193	1,894,540,699	106,387,468	84,378,263	209,327	1,570,533	1,914,770,044
Twelfth Pennsylvania.....	59	3	13	49	508,849	5,271,175	16,299	317,912,292	4,341,949	7,750,605	10,000	17,902	314,475,734
Twenty-third Pennsylvania.....	127	12	22	117	1,486,007	51,340	2,384	81,562,538	8,358,179	11,190,830	-----	36,692	78,693,195
Total, Pennsylvania.....	1,032	97	192	937	19,545,888	20,809,472	5,837,876	2,294,015,529	119,087,596	103,319,698	219,327	1,625,127	2,307,938,973

¹ The number of factories in business includes those factories which manufactured small cigars shown in Table 49.

² The number of cigars of each class removed tax-paid at different rates is shown in Table 47.

Average quantity of leaf tobacco used per 1,000 large cigars, 23.15 pounds.

TABLE 46.—Cigars weighing more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1929, by collection districts and by States—Continued

District and State	Number of factories				Tobacco used in making cigars			Cigars weighing more than 3 pounds per thousand					
	In business Jan. 1, 1929	Opened	Closed	In business Jan. 1, 1930	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1929	On hand Jan. 1, 1930	Removed for exportation	Personal consumption	Removed tax-paid
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	Number
Rhode Island.....	46	4	5	45	97,855	50,579	6,245	7,229,327	1,482,734	1,190,518	-----	6,479	7,515,064
South Carolina.....	9	0	2	7	139,412	243,838	22,626	26,174,674	330,734	662,883	-----	2,049	25,840,476
South Dakota.....	25	5	5	25	24,968	6,491	1,041	1,523,059	131,152	100,026	-----	9,465	1,544,720
Tennessee.....	31	3	5	29	144,842	975,719	8,240	78,727,976	1,918,293	4,689,760	3,600	32,517	75,920,392
First Texas.....	25	4	7	22	370,834	15,868	16,032	17,719,960	769,019	1,035,163	-----	18,190	17,435,626
Second Texas.....	15	1	4	12	6,820	1,762	2,870	522,161	18,211	5,575	-----	3,947	530,850
Total, Texas.....	40	5	11	34	377,654	17,630	18,902	18,242,121	787,230	1,040,738	-----	22,137	17,966,476
Utah.....	13	0	4	9	10,479	26,663	82	2,173,451	55,561	12,744	-----	28,278	2,187,990
Vermont.....	13	0	1	12	2,694	770	435	190,324	118,943	76,643	-----	174	232,450
Virginia.....	42	6	8	40	2,028,588	1,891,026	1,341,708	376,718,980	33,148,068	40,251,726	64,000	19,879	369,531,443
Washington.....	44	3	6	41	16,956	6,119	6,439	1,512,437	123,623	119,517	-----	29,708	1,486,835
West Virginia.....	37	5	10	32	1,829,046	3,952	6,203	83,827,578	2,027,165	1,137,425	-----	1,044	84,716,274
Wisconsin.....	437	30	71	396	523,693	246,895	116,388	41,433,866	2,572,338	2,390,269	-----	578,625	41,037,310
Wyoming.....	6	1	3	4	2,106	530	245	127,797	3,750	-----	-----	897	130,650
Total, 1929.....	7,502	876	1,598	6,780	61,542,733	53,974,605	13,027,129	6,518,533,042	329,907,127	347,141,543	997,937	18,797,330	6,481,503,359
Total, 1928.....	7,974	779	1,251	7,502	58,437,367	55,347,203	13,319,648	6,373,181,751	368,889,384	329,995,926	522,000	19,577,736	6,391,975,473
Increase.....	-----	97	347	-----	3,105,366	-----	-----	145,351,291	-----	17,145,617	475,937	-----	89,527,886
Decrease.....	472	-----	-----	722	-----	1,372,598	292,519	-----	38,982,257	-----	-----	780,406	-----

TABLE 47.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1929, by collection districts and by States

District and State	Class A (manu- factured to retail at not more than 5 cents each)— Tax-paid at \$2 per M	Class B (manu- factured to retail at more than 5 cents each and not more than 8 cents each)— Tax-paid at \$3 per M	Class C (manu- factured to retail at more than 8 cents each and not more than 15 cents each)— Tax-paid at \$5 per M	Class D (manu- factured to retail at more than 15 cents each and not more than 20 cents each)— Tax-paid at \$10.50 per M	Class E (manu- factured to retail at more than 20 cents each)— Tax-paid at \$13.50 per M	Total	Value of stamps used
	Number	Number	Number	Number	Number	Number	
Alabama.....	3, 175, 025	56, 500	24, 975	20	3, 256, 520	\$6, 644. 69	
Arizona.....	12, 750	250	10, 000		23, 000	76. 25	
Arkansas.....	203, 047	74, 700	15, 375		293, 122	707. 07	
First California.....	39, 871, 750	459, 000	15, 774, 116	52, 048	5, 509	56, 162, 423	160, 611. 96
Sixth California.....	2, 857, 399	742, 784	20, 514, 901	125, 400	979	24, 241, 463	111, 847. 57
Total, California.....	42, 729, 149	1, 201, 784	36, 289, 017	177, 448	6, 488	80, 403, 886	272, 459. 53
Colorado.....	3, 550, 170	78, 375	2, 610, 149	850	20	6, 239, 564	20, 395. 40
Connecticut.....	2, 788, 900	19, 450, 320	11, 492, 455	12, 125		33, 743, 800	121, 518. 35
Delaware.....	520, 825	32, 275	14, 500, 110	400	200	15, 053, 810	73, 645. 92
Florida.....	254, 883, 680	11, 997, 037	252, 109, 138	87, 197, 655	1, 582, 294	607, 769, 804	2, 743, 240. 51
Georgia.....	18, 216, 855	68, 775	4, 293, 077			22, 578, 707	58, 105. 42
Hawaii.....	500		1, 105			1, 605	6. 52
Idaho.....	305, 325	2, 150	153, 250			460, 725	1, 383. 35
First Illinois.....	20, 084, 661	4, 508, 945	30, 078, 392	2, 388, 514	162, 600	57, 223, 112	231, 362. 61
Eighth Illinois.....	6, 027, 880	3, 005, 455	3, 291, 708	4, 875		12, 329, 918	37, 581. 85
Total, Illinois.....	26, 112, 541	7, 514, 400	33, 370, 100	2, 393, 389	162, 600	69, 553, 030	268, 944. 46
Indiana.....	113, 088, 824	11, 004, 336	69, 005, 582	176, 875	51, 550	193, 327, 167	606, 771. 68
Iowa.....	10, 630, 058	5, 369, 758	1, 764, 990		7, 392	17, 772, 198	46, 294. 13
Kansas.....	5, 353, 125	222, 775	189, 250			5, 765, 150	12, 320. 82
Kentucky.....	24, 454, 303	6, 352, 573	33, 487, 826	2, 525	1, 092	64, 298, 319	235, 446. 71
Louisiana.....	35, 558, 643	315, 550	34, 215, 770	299, 210	62, 825	70, 451, 998	247, 132. 63
Maine.....	1, 187, 650	2, 452, 310	2, 954, 795	25		6, 594, 780	24, 506. 47
Maryland.....	14, 821, 197	5, 558, 921	16, 744, 313	16, 725	1, 000	37, 142, 156	130, 229. 83
Massachusetts.....	19, 935, 003	27, 229, 767	51, 683, 497	90, 200	14, 750	98, 953, 217	381, 123. 02
Michigan.....	59, 395, 536	87, 729, 903	132, 668, 041	1, 127, 687	164, 125	281, 085, 202	1, 059, 377. 39
Minnesota.....	15, 282, 983	1, 712, 660	5, 991, 906	1, 175	475	22, 989, 199	65, 682. 23
Mississippi.....	56, 175	50	2, 525			58, 750	125. 12

TABLE 47.—Cigars weighing more than 3 pounds per thousand: Number removed tax-paid, by classes, calendar year 1929, by collection districts and by States—Continued

District and State	Class A (manufactured to retail at not more than 5 cents each)—Tax-paid at \$2 per M	Class B (manufactured to retail at more than 5 cents each and not more than 8 cents each)—Tax-paid at \$3 per M	Class C (manufactured to retail at more than 8 cents each and not more than 15 cents each)—Tax-paid at \$5 per M	Class D (manufactured to retail at more than 15 cents each and not more than 20 cents each)—Tax-paid at \$10.50 per M	Class E (manufactured to retail at more than 20 cents each)—Tax-paid at \$13.50 per M	Total	Value of stamps used
	Number	Number	Number	Number	Number	Number	
First Missouri.....	2,714,645	1,375,225	4,733,468	23,275	11,250	8,857,863	\$33,618.57
Sixth Missouri.....	16,407,606	930,200	3,721,546	100		21,059,452	54,214.59
Total, Missouri.....	19,122,251	2,305,425	8,455,014	23,375	11,250	29,917,315	87,833.16
Montana.....	60,600	2,400	866,862	1,250		931,112	4,475.83
Nebraska.....	6,815,100	211,250	496,175			7,522,525	16,744.82
Nevada.....	11,150	850	95,416			107,416	501.93
New Hampshire.....	728,300	10,775,615	40,913,367			52,417,282	238,350.28
First New Jersey.....	61,521,905	2,217,795	202,144,616	8,613,922	16,275	274,514,513	1,231,086.17
Fifth New Jersey.....	280,123,644	23,623,391	203,036,469	7,037,625	353,937	514,175,066	1,724,973.02
Total, New Jersey.....	341,645,549	25,841,186	405,181,085	15,651,547	370,212	788,689,579	2,956,059.19
New Mexico.....	5,900		22,400			28,300	123.80
First New York.....	154,269,688	4,313,775	12,458,344	1,428,437	34,875	172,505,119	399,241.82
Second New York.....	20,179,471	2,499,225	11,512,887	1,295,920	99,710	35,587,213	120,374.30
Third New York.....	54,428,105	7,614,103	72,637,309	15,932,038	850,224	151,461,779	673,649.49
Fourteenth New York.....	37,087,463	2,490,252	78,261,318	546,862	11,175	118,397,070	478,845.19
Twenty-first New York.....	15,405,037	56,686,550	7,979,913	11,050	4,825	80,087,375	240,950.45
Twenty-eighth New York.....	4,602,225	917,150	3,878,975	1,150		9,399,500	31,362.85
Total, New York.....	285,971,989	74,521,055	186,728,746	19,215,457	1,000,809	567,438,056	1,944,424.10
North Carolina.....	10,461,106	138,575	790,795			11,390,476	25,291.91
North Dakota.....	193,050	19,300	16,550			228,900	526.75
First Ohio.....	31,826,085	32,744,591	26,190,016	327,480	1,275	91,089,447	296,291.78
Tenth Ohio.....	166,487,695	3,493,205	32,421,036	3,150		202,405,086	505,593.26
Eleventh Ohio.....	69,030,481	7,571,256	134,600	500		76,736,837	161,452.98
Eighteenth Ohio.....	58,286,747	4,183,007	14,135,507	32,250	2,900	76,640,411	200,177.82
Total, Ohio.....	325,631,008	47,992,059	72,881,159	363,380	4,175	446,871,781	1,163,515.84

Oklahoma.....	934,490		7,650			942,140	1,907.23
Oregon.....	582,925	62,550	508,090	60		1,153,625	3,894.58
First Pennsylvania.....	1,118,174,288	141,256,802	651,572,658	3,207,805	258,491	1,914,770,044	5,956,653.85
Twelfth Pennsylvania.....	199,782,638	63,801,098	50,878,188	13,810		314,475,734	845,504.52
Twenty-third Pennsylvania.....	76,550,373	1,686,822	455,650	150	200	78,693,195	160,443.74
Total, Pennsylvania.....	1,394,507,299	206,744,722	703,206,496	3,221,765	258,691	2,307,938,973	6,962,602.11
Rhode Island.....	4,128,545	311,000	3,075,519			7,515,064	24,567.69
South Carolina.....	16,090,676	6,889,050	2,860,750			25,840,476	67,152.25
South Dakota.....	896,175	107,900	539,245	200	1,200	1,544,720	4,830.58
Tennessee.....	49,804,500	13,050	26,101,442	1,400		75,920,392	230,170.06
First Texas.....	10,304,455	548,075	6,576,436	6,600	60	17,435,626	55,205.43
Second Texas.....	376,400	126,250	28,200			530,850	1,272.55
Total, Texas.....	10,680,855	674,325	6,604,636	6,600	60	17,966,476	56,477.98
Utah.....	12,975	41,000	2,131,190	400	4,425	2,187,990	10,841.84
Vermont.....	90,950	66,050	75,450			232,450	757.30
Virginia.....	342,060,857	3,527,630	23,942,956			369,531,443	814,419.38
Washington.....	833,500	88,925	564,410			1,486,835	4,755.83
West Virginia.....	84,677,924	30,250	4,600		3,500	84,716,274	169,516.85
Wisconsin.....	12,780,824	1,568,135	26,119,326	555,350	13,675	41,037,310	166,878.47
Wyoming.....	31,200		99,450			130,650	559.65
Total, 1929.....	3,561,021,962	570,357,471	2,215,866,025	130,537,073	3,720,828	6,481,503,359	21,333,316.91
Total, 1928.....	3,306,973,957	641,865,679	2,311,668,847	127,416,767	4,050,203	6,391,975,473	21,490,442.98
Increase.....	254,048,005			3,120,306		89,527,886	
Decrease.....		71,508,208	95,802,822		329,375		157,126.07

TABLE 48.—Cigars weighing more than 3 pounds per thousand: Manufactured and removed tax-paid for domestic consumption from customs bonded manufacturing warehouses, class 6, by classes, calendar year 1929 ¹

Manufactured	Removed tax-paid						Value of stamps used
	Class A	Class B	Class C	Class D	Class E	Total	
Number 25,961,415	Number 60,130	Number 95,450	Number 11,488,561	Number 12,760,580	Number 619,353	Number 25,024,074	\$200,196.77

¹ Compiled from monthly returns filed by the warehouses with collector of customs; these figures are not included in above Table 47, which shows operation of internal revenue factories only. These bonded manufacturing warehouses, of which there were 6 on Dec. 31, 1929, are operated exclusively under customs supervision, under the provisions of Title III, section 311, of the tariff act of 1922 and tariff act of 1930.

TABLE 49.—Cigars weighing not more than 3 pounds per thousand: Quantity of tobacco used, number of cigars manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1929, by collection districts and by States

District and State	Tobacco used			Cigars weighing not more than 3 pounds per thousand					Value of stamps used
	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1929	On hand Jan. 1, 1930	Removed for exportation	Tax-paid during 1929	
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	
Sixth California.....	315			105,000		9,000		96,000	\$72.00
Fifth New Jersey.....	1,575			524,980	92,680	95,120		522,540	391.90
Second New York.....	11,902	13,963	4,721	11,588,310	1,148,450	1,911,760		10,825,000	8,118.75
Third New York.....	22,939			7,646,475	275,146	300,421		7,621,200	5,715.90
Total, New York.....	34,841	13,963	4,721	19,234,785	1,423,596	2,212,181		18,446,200	13,834.65
North Carolina.....	108,445			36,148,410	4,066,420	1,747,950		38,466,880	28,850.16
First Pennsylvania.....			107,204	51,293,900	10,540			51,304,440	38,478.33
Virginia.....	936,814			312,271,260	34,433,220	39,228,260	29,600	307,446,620	230,584.97
West Virginia.....	899			302,000	73,400	133,000		242,400	181.80
Total, 1929.....	1,082,889	13,963	111,925	419,880,335	40,099,856	43,425,511	29,600	416,525,080	312,393.81
Total, 1928.....	1,272,865	7,843	10,050	415,535,410	21,915,806	40,035,746	19,000	397,396,470	298,047.35
Increase.....		6,120	101,875	4,344,925	18,184,050	3,389,765	10,600	19,128,610	14,346.46
Decrease.....	189,976								

The factories in business are included in Table 46.

Average quantity of leaf tobacco used per 1,000 small cigars, 2.98 pounds.

TABLE 50.—*Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1929, by collection districts and by States*

District and State	Number of factories				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1929	Opened	Closed	In business Jan. 1, 1930	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1929	On hand Jan. 1, 1930	Removed for exportation	Tax-paid during 1929	
					Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
First California.....	6	0	3	3	1,551,586	9,210,402	302,381	4,799,727,000	920,974	235,991	472,015,000	4,328,383,134	\$12,985,149.40
Sixth California.....	5	1	1	5	1,657	1,347	30	1,007,284	75,620	129,820	-----	947,400	2,842.20
Total, California.....	11	1	4	8	1,553,243	9,211,749	302,411	4,800,734,284	996,594	365,811	472,015,000	4,329,330,534	12,987,991.60
Florida.....	2	0	1	1	6,814	279	2,840	3,713,879	385	71,696	-----	3,639,936	10,919.81
Georgia.....	2	1	2	1	-----	-----	-----	-----	275,600	275,600	-----	-----	-----
First Illinois.....	6	0	1	5	5,841	200	326	3,448,250	179,950	157,860	-----	3,470,340	10,411.02
Kentucky.....	3	0	0	3	5,443,972	-----	-----	3,706,015,330	19,743,580	22,598,340	33,639,430	3,669,521,140	11,008,563.42
Louisiana.....	1	0	0	1	6,203	-----	-----	2,798,400	-----	-----	-----	2,798,400	8,395.20
Maryland.....	1	0	1	0	-----	-----	-----	-----	-----	-----	-----	-----	-----
Massachusetts.....	8	0	1	7	12,926	1,511	-----	4,444,100	1,602,250	1,876,600	-----	4,169,750	12,509.25
Michigan.....	3	1	2	2	1,685	-----	6,540	2,845,940	276,977	144,160	-----	2,978,100	8,934.30
Minnesota.....	0	1	0	1	-----	-----	25	12,919	-----	3,011	-----	9,600	28.80
First Missouri.....	2	0	0	2	-----	-----	49,366	20,234,260	410,000	587,620	-----	20,056,640	60,169.92
Fifth New Jersey.....	4	0	1	3	3,019,946	10,164,294	191	5,747,425,180	172,200	383,400	26,251,300	5,720,962,680	17,162,888.04
First New York.....	8	0	4	4	3,193,346	11,105,926	3	6,309,775,346	2,523,370	59,540	443,805,824	5,868,433,352	17,605,300.06
Second New York.....	33	2	5	30	119,781	35,529	735	56,348,692	1,155,515	949,740	23,000	56,520,830	169,562.49
Third New York.....	16	2	3	15	1,841,039	338,191	625,753	1,198,584,255	427,150	199,015	213,000	1,198,599,390	3,595,798.17
Fourteenth New York.....	4	1	3	2	159	-----	300	157,350	6,800	5,400	-----	158,750	476.25
Total, New York.....	61	5	15	51	5,154,325	11,479,646	626,791	7,564,865,643	4,112,835	1,213,695	444,041,824	7,123,712,322	21,371,136.97
North Carolina.....	7	0	0	7	21,958,805	140,679,420	718,254	75,135,447,675	35,253,894	148,353,266	959,704,796	74,062,031,507	222,186,094.52

TABLE 50.—Cigarettes weighing not more than 3 pounds per thousand: Number of factories operated, quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1929, by collection districts and by States—Continued

District and State	Number of factories				Tobacco used			Cigarettes weighing not more than 3 pounds per thousand					Value of stamps used
	In business Jan. 1, 1929	Opened	Closed	In business Jan. 1, 1930	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1929	On hand Jan. 1, 1930	Removed for exportation	Tax-paid during 1929	
First Pennsylvania.....	10	1	3	8	<i>Pounds</i> 425,497	<i>Pounds</i> 2,883,242	<i>Pounds</i> 741	<i>Number</i> 1,354,415,880	<i>Number</i> 3,039,860	<i>Number</i> 387,877	<i>Number</i> 361,391,306	<i>Number</i> 995,676,464	\$2,987,029.39
Twelfth Pennsylvania...	1	0	1	0									
Twenty-third Pennsylvania.....	1	0	0	1	361			121,500	11,500	17,000		116,000	348.00
Total, Pennsylvania.....	12	1	4	9	425,858	2,883,242	741	1,354,537,380	3,051,360	404,877	361,391,306	995,792,464	2,987,377.39
Rhode Island.....	1	0	0	1					14,640			14,640	43.92
Virginia.....	8	1	2	7	7,923,595	44,514,275	1,052,013	24,045,553,206	48,200,050	162,471,218	1,263,285,830	22,659,436,208	67,978,308.62
West Virginia.....	1	0	0	1	462	344		304,400	400			304,800	914.40
Total, 1929.....	133	11	34	110	43,590,852	224,385,135	2,759,498	122,392,380,846	114,290,715	338,907,154	3,560,329,486	118,598,229,061	355,794,687.18
Total, 1928.....	136	12	15	133	41,172,026	199,747,594	1,926,582	108,705,505,650	259,977,060	117,945,998	2,904,077,756	105,934,590,094	317,893,770.29
Increase.....			19		2,418,826	24,637,541	832,916	13,686,875,196		220,961,156	656,251,730	12,663,638,967	37,990,916.89
Decrease.....	3	1		23					145,686,345				

Average quantity of leaf tobacco used per 1,000 cigarettes, 2.83 pounds.

The following districts show cigarettes removed tax-free for personal consumption and experimental purposes: First California, 13,849; sixth California, 5,684; Florida, 2,632; Michigan, 657; Minnesota, 308; second New York, 10,637; first Pennsylvania, 93.

The following districts show cigarettes removed free of tax for use of the United States: North Carolina, 612,000; Virginia, 8,560,000.

The number of factories in business includes those factories which manufactured the large cigarettes shown in Table 51.

TABLE 51.—Cigarettes weighing more than 3 pounds per thousand: Quantity of tobacco used, number of cigarettes manufactured, on hand at commencement and close of year, removed for export and tax-paid, calendar year 1929, by collection districts and by States

District and State	Tobacco used			Cigarettes weighing more than 3 pounds per thousand					Value of stamps used
	Un-stemmed	Stemmed	Scraps, cuttings, and clippings	Manufactured	On hand Jan. 1, 1929	On hand Jan. 1, 1930	Removed for exportation	Tax-paid during 1929	
	Pounds	Pounds	Pounds	Number	Number	Number	Number	Number	
First California.....	867		10	96,490	302	2,460		94,332	\$679.19
Sixth California.....	171	25		24,230	7,100	2,880		28,450	204.84
Total, California.....	1,038	25	10	120,720	7,402	5,340		122,782	884.03
First Illinois.....	2,838		567	364,900	113,200	34,250		443,850	3,195.72
Massachusetts.....	183	72		27,250	7,150			34,400	247.68
Michigan.....	35			3,490		960		2,530	18.22
Fifth New Jersey.....	5	6	12	3,100				3,100	22.32
First New York.....	53,837			5,637,300	4,350	3,050	173,870	5,464,730	39,346.06
Second New York.....	24,526		15	2,796,760	242,220	197,870		2,841,110	20,455.99
Third New York.....	6,193			641,670	45,510	21,855		665,325	4,790.34
Total, New York.....	84,556		15	9,075,730	292,080	222,775	173,870	8,971,165	64,592.39
First Pennsylvania.....	2,106		14	212,420	7,192	9,062		210,550	1,515.96
Twenty-third Pennsylvania.....	10			1,000				1,000	7.20
Total, Pennsylvania.....	2,116		14	213,420	7,192	9,062		211,550	1,523.16
Rhode Island.....					67,950	12,300		55,650	400.68
Virginia.....			792	143,870	700	500		144,070	1,037.30
Total, 1929.....	90,771	103	1,410	9,952,480	495,674	285,187	173,870	9,989,097	71,921.50
Total, 1928.....	78,115	1,021	6,117	10,403,004	445,220	472,434	262,600	10,113,190	72,814.97
Increase.....	12,656				50,454				
Decrease.....		918	4,707	450,524		187,247	88,730	124,093	893.47

Average quantity of leaf tobacco used per 1,000 large cigarettes, 9.32 pounds.
The factories in business are included in Table 50.

TABLE 52.—*Leaf tobacco used in manufacturing cigars, cigarettes, and tobacco and snuff, calendar years 1920-1929*¹

Year	Cigars		Cigarettes		Tobacco and snuff	Total
	Large	Small	Large	Small		
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
1920.....	166,361,339	2,235,598	138,554	146,768,612	324,477,727	639,981,830
1921.....	140,658,990	2,568,986	135,529	158,200,805	310,686,782	612,251,092
1922.....	149,363,275	2,345,976	142,044	169,455,096	325,509,608	646,815,999
1923.....	157,837,176	1,915,384	156,436	200,238,245	328,888,700	689,085,941
1924.....	151,356,058	2,056,784	137,929	217,562,355	322,745,284	693,858,440
1925.....	147,530,760	1,470,374	144,962	244,170,315	325,109,202	718,425,613
1926.....	151,049,170	1,322,339	108,497	267,475,086	317,399,077	737,354,169
1927.....	151,049,265	1,460,667	95,961	290,368,023	301,314,291	744,288,207
1928.....	149,993,198	1,296,722	87,632	310,070,927	293,176,363	754,624,812
1929.....	150,878,378	1,250,740	92,788	346,450,363	297,953,440	796,625,709

¹ The quantities given are unstemmed equivalent of all kinds of tobacco used. Beginning with 1922, stemmed leaf and scraps, etc., used in the manufacture of cigars and cigarettes have been converted to unstemmed equivalent at ratio of 3 pounds stemmed, etc., to 4 pounds unstemmed. Conversion for 1921 and prior years was at the ratio of 3 to 5, but in the above table figures are compiled on the new basis.

In respect to leaf used in the manufacture of tobacco and snuff, prior to 1923, no conversion factor was used but in above table all figures are compiled on the new basis.

TABLE 53.—*Production of manufactured tobacco, snuff, cigars, and cigarettes, calendar years 1920-1929*

TOBACCO AND SNUFF

Year	Plug	Twist	Fine cut	Smoking	Snuff	Total
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
1920.....	138,563,258	11,765,807	8,680,999	219,270,561	34,348,941	412,629,566
1921.....	113,854,374	9,261,035	6,892,655	222,723,045	34,689,917	386,951,026
1922.....	120,174,363	10,947,547	6,892,417	243,355,372	38,136,406	419,506,105
1923.....	120,798,439	10,665,185	7,140,828	234,944,139	39,228,284	412,776,875
1924.....	111,477,092	9,901,542	6,780,581	246,990,137	39,029,026	414,178,378
1925.....	111,390,766	9,749,836	7,151,246	247,739,899	37,841,222	413,872,069
1926.....	109,766,342	9,179,089	6,984,728	246,438,832	38,226,725	410,595,716
1927.....	108,918,416	7,988,281	6,286,483	237,933,677	40,197,123	396,323,980
1928.....	100,646,047	8,891,640	5,186,304	231,134,105	40,475,382	386,333,478
1929.....	96,744,046	8,187,608	5,555,620	229,585,163	41,127,453	381,199,890

CIGARS AND CIGARETTES

Year	Cigars		Cigarettes	
	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000	Weighing more than 3 pounds per 1,000	Weighing not more than 3 pounds per 1,000
	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>
1920.....	8,096,758,663	633,222,232	28,038,552	47,430,105,055
1921.....	6,726,095,483	670,482,748	14,518,266	52,085,011,560
1922.....	6,722,354,177	632,906,635	17,450,456	55,763,022,618
1923.....	6,950,247,389	505,305,480	18,065,858	66,715,830,430
1924.....	6,597,676,535	530,714,332	16,054,285	72,708,989,025
1925.....	6,463,193,108	447,089,170	17,428,807	82,247,100,347
1926.....	6,498,641,233	412,314,795	13,239,765	92,096,973,926
1927.....	6,519,004,960	439,419,390	11,432,360	99,809,031,619
1928.....	6,373,181,751	415,535,410	10,403,004	108,705,505,650
1929.....	6,518,533,042	419,880,335	9,952,480	122,392,380,846

Compiled from statements of accounts prepared from manufacturers' inventories and monthly returns, filed under the United States internal revenue laws. For cigars produced in and removed for domestic consumption from bonded manufacturing warehouses, see Table 48.

TABLE 54.—*Summary of operations of manufacturers of tobacco and cigars, calendar year 1929*

MANUFACTURERS IN BUSINESS AT CLOSE OF YEAR

Tobacco manufacturers		Cigar manufacturers	
Producing:		Producing:	
Plug tobacco exclusively.....	4	Large cigars exclusively.....	6,765
Twist tobacco exclusively.....	15	Small cigars exclusively.....	0
Fine cut tobacco exclusively.....	5	Small cigarettes exclusively.....	62
Smoking tobacco exclusively.....	748	Two or more kinds.....	63
Snuff exclusively.....	21	Total.....	6,890
Two or more kinds.....	81		
Total.....	874		
Quasi manufacturers except perique.....	222		
Perique producers and dealers.....	48		
Total.....	1,144		

NUMBER OF TOBACCO MANUFACTURERS, AGGREGATE QUANTITY OF EACH KIND, AND TOTAL OF ALL KINDS OF TOBACCO PRODUCED, CLASSIFIED AS TO OUTPUT, AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1928 AND 1929

Output of tobacco (pounds)	Number of manu- facturers	1928					
		Manufactured tobacco produced					
		Plug	Twist	Fine cut	Smoking	Snuff	Total
Under 50,000.....	1,005	6,847	265,252	5,597	2,518,859	96,383	2,892,938
50,000 to 100,000.....	23	164,759	282,355	41,711	1,184,294	68,693	1,741,812
100,000 to 250,000.....	13	251,531	617,873	12,912	1,168,790	14,723	2,065,829
250,000 to 500,000.....	18	212,569	1,798,976	491,676	3,712,393	269,347	6,484,961
500,000 to 5,000,000.....	17	8,868,959	2,429,177	25,200	18,261,175	2,480,101	32,064,612
Over 5,000,000.....	18	91,141,382	3,498,007	4,609,208	204,288,594	37,546,135	341,083,326
Total.....	1,094	100,646,047	8,891,640	5,186,304	231,134,105	40,475,382	386,333,478
		1929					
Under 50,000.....	947	24,457	254,625	44,494	3,094,128	90,104	3,507,808
50,000 to 100,000.....	17	18,351	165,812	15,920	998,026	-----	1,198,109
100,000 to 250,000.....	12	5,123	611,022	-----	1,301,335	14,315	1,931,795
250,000 to 500,000.....	17	476,515	1,806,455	133,459	3,508,850	274,285	6,199,564
500,000 to 5,000,000.....	15	4,293,810	1,951,531	971,214	16,765,524	2,483,008	26,465,087
Over 5,000,000.....	18	91,925,790	3,358,163	4,390,533	203,783,951	38,265,711	341,764,178
Total.....	1,026	96,744,046	8,187,608	5,555,620	229,451,814	41,127,453	381,066,541

SUMMARY

Output of tobacco (pounds)	Number of manufacturers			1928	1929	Increase (+) or de- crease (—)	Per cent of total	
	1928	1929	Increase (+) or de- crease (—)				1928	1929
Under 50,000.....	1, 005	947	—58	2,892,938	3,507,808	+614,870	0.75	0.92
50,000 to 100,000.....	23	17	—6	1,741,812	1,198,109	—543,703	.45	.31
100,000 to 250,000.....	13	12	—1	2,065,829	1,931,795	—134,034	.53	.51
250,000 to 500,000.....	18	17	—1	6,484,961	6,199,564	—285,397	1.68	1.63
500,000 to 5,000,000.....	17	15	—2	32,064,612	26,465,087	—5,599,525	8.30	6.94
Over 5,000,000.....	18	18	-----	341,083,326	341,764,178	+680,852	88.29	89.69
Total.....	1, 094	1, 026	—68	386,333,478	381,066,541	—5,266,937	100.00	100.00

TABLE 54.—*Summary of operations of manufacturers of tobacco and cigars, calendar year 1929—Continued*

NUMBER OF CIGAR MANUFACTURERS, AGGREGATE NUMBER OF CIGARS PRODUCED, CLASSIFIED AS TO OUTPUT, AND PERCENTAGE OF TOTAL PRODUCTION, CALENDAR YEARS 1928 AND 1929

Output of cigars	Number of manufacturers			Aggregate cigar production			Per cent of total production	
	1928	1929	Increase (+) or decrease (—)	1928	1929	Increase (+) or decrease (—)	1928	1929
Under 250,000.....	7,699	7,428	—271	325,084,645	268,006,012	—57,078,633	5.10	4.11
250,000 to 500,000.....	298	266	—32	103,551,988	92,262,304	—11,289,684	1.63	1.42
500,000 to 1,000,000.....	222	188	—34	153,094,962	131,898,576	—21,196,386	2.40	2.02
1,000,000 to 2,000,000.....	139	127	—12	196,375,761	181,540,659	—14,835,102	3.08	2.78
2,000,000 to 3,000,000.....	81	70	—11	203,200,565	172,495,011	—30,705,554	3.19	2.65
3,000,000 to 4,000,000.....	52	49	—3	179,581,794	167,497,933	—12,083,861	2.82	2.57
4,000,000 to 5,000,000.....	39	30	—9	175,922,483	134,263,515	—41,658,968	2.76	2.06
5,000,000 to 7,500,000.....	60	54	—6	366,066,199	327,326,163	—38,740,736	5.74	5.02
7,500,000 to 10,000,000.....	27	37	+10	232,309,833	325,256,303	+92,926,470	3.65	4.99
10,000,000 to 20,000,000.....	69	63	—6	936,104,543	870,641,631	—65,462,912	14.69	13.36
20,000,000 to 40,000,000.....	39	29	—10	1,150,559,687	803,551,468	—347,008,219	18.05	12.33
Over 40,000,000.....	28	37	+9	2,351,329,291	3,043,813,467	+692,484,176	36.89	46.69
Total.....	8,753	8,378	—375	6,373,181,751	6,518,533,042	+145,351,291	100.00	100.00

PERMITS ISSUED FOR WITHDRAWAL OF TOBACCO PRODUCTS, FREE OF TAX, FOR USE OF THE UNITED STATES UNDER SECTION 3464, REVISED STATUTES, AND REGULATIONS 34, REVISED, CALENDAR YEAR 1929, COVER:

Manufactured tobacco.....pounds.. 91,479
 Small cigarettes.....number.. 9,072,000

TABLE 55.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1930, by collection districts*

TOBACCO AND SNUFF

District	Unac- counted for July 1, 1929	Removed for exportation during year	Exported	Tax-paid and re- turned to factory	Unac- counted for July 1, 1930
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
First California.....	200	650	850	-----	-----
Delaware.....	600	1,800	2,400	-----	-----
First Illinois.....	860	13,793	13,990	-----	1,263
Kentucky.....	6,805	62,919	50,640	-----	19,084
First Missouri.....	83,979	988,008	993,737	-----	78,250
Fifth New Jersey.....	210	638	728	-----	120
First New York.....	750	5,509	6,259	-----	-----
Second New York.....	-----	9,346	8,746	-----	600
Third New York.....	7,418	217,982	215,239	-----	10,161
North Carolina.....	14,152	314,533	319,366	-----	9,319
First Ohio.....	647	15,959	14,913	-----	1,693
Twelfth Pennsylvania.....	-----	3,027	3,027	-----	-----
Tennessee.....	842	2,957	3,799	-----	-----
Virginia.....	167,478	2,659,163	2,603,559	639	222,443
West Virginia.....	236	2,677	2,404	16	493
Total.....	284,177	4,298,961	4,239,057	655	343,426

TABLE 55.—*Exportation in bond of manufactured tobacco, snuff, cigars, and cigarettes, year ended June 30, 1930, by collection districts—Continued*

CIGARS WEIGHING MORE THAN 3 POUNDS PER 1,000

District	Unac- counted for July 1, 1929	Removed for exportation during year	Exported	Tax-paid and re- turned to factory	Unac- counted for July 1, 1930
	Number	Number	Number	Number	Number
Sixth California.....		5,050	5,050		
Florida.....	32,000	177,500	204,500		5,000
Maryland.....	5,000	27,000	32,000		
Massachusetts.....	5,000	2,000	5,000		2,000
First New Jersey.....		27,400	19,400		8,000
Fifth New Jersey.....	31,000	334,915	356,915		9,000
First New York.....	500	2,500	2,000		1,000
Third New York.....		5,000	5,000		
First Pennsylvania.....	42,000	324,983	335,483		31,500
Twelfth Pennsylvania.....		65,120	65,120		
Virginia.....	12,500	36,500	48,000		1,000
Total.....	128,000	1,007,968	1,078,468		57,500

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
Virginia.....		34,750	31,550	1,200	2,000

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
First New York.....	3,000	52,870	55,870		
North Carolina.....		94,530	91,530		3,000
Total.....	3,000	147,400	147,400		3,000

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER 1,000

	Number	Number	Number	Number	Number
First California.....	7,530,000	511,833,000	509,943,000		9,420,000
Florida.....	19,040		19,040		
Kentucky.....	3,922,400	45,354,280	45,188,080	20,000	4,068,600
First Missouri.....		1,025,000	1,000,000		25,000
Fifth New Jersey.....	920,000	27,273,500	27,168,500		1,025,000
First New York.....	22,464,500	217,199,897	239,624,397	40,000	
Second New York.....		2,331,800	2,235,800		96,000
Third New York.....	14,000	194,000	200,000	3,000	5,000
North Carolina.....	28,300,400	1,234,044,871	1,205,004,771	10,000	57,330,500
First Pennsylvania.....	10,000	427,700	397,700		40,000
Twelfth Pennsylvania.....					
Virginia.....	113,134,400	1,602,297,630	1,604,454,330	4,353,500	106,624,200
Total.....	176,314,740	3,641,981,678	3,635,235,618	4,426,500	178,634,300

PERIQUE TOBACCO, SCRAPS, CUTTINGS, CLIPPINGS, SIFTINGS, ETC.

	Pounds	Pounds	Pounds	Pounds	Pounds
First California.....		26,650	26,650		
Louisiana.....	7,888	159,356	163,627		3,617
Massachusetts.....		358	358		
Fifth New Jersey.....		11,438	11,438		
Second New York.....		11,722	11,722		
First Pennsylvania.....	25,000	148,070	166,964		6,106
Twelfth Pennsylvania.....		8,292	8,292		
Virginia.....	971	9,077	10,048		
West Virginia.....		2,809	2,809		
Total.....	33,859	377,772	401,908		9,723

CIGARETTE PAPER BOOKS

	Number	Number	Number	Number	Number
Second New York.....	24,000	524,350	514,150		34,200

CIGARETTE TUBES

	Number	Number	Number	Number	Number
Second New York.....	31,000		31,000		

TABLE 56.—*Drawback of internal-revenue taxes allowed on tobacco, cigars, and cigarettes exported, year ended June 30, 1930, by ports and prior years, 1925–1929*

Exported from port of—	Claims	Tobacco	Cigars		Cigarettes		Drawback allowed
			Large	Small	Large	Small	
	<i>Number</i>	<i>Pounds</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	<i>Number</i>	
San Francisco.....	40	7,332	12,550	1,000	.....	1,494,000	\$5,891.79
Seattle.....	1	315	.....	.....	.....	.....	56.70
Newport News.....	12	.....	.....	.....	17,918,684	.....	53,756.05
New York.....	30	58,524	36,970	142,532	83,830	33,079,013	110,465.56
Total, 1930.....	83	66,171	49,520	143,532	83,830	52,491,697	170,170.10
Total, 1929.....	92	167,997	1,000	178,658	48,580	41,352,669	141,484.71
Total, 1928.....	70	71,214	.....	147,000	54,190	30,709,803	105,341.89
Total, 1927.....	69	97,950	13,000	157,082	31,630	45,416,264	153,239.87
Total, 1926.....	263	156,942	6,000	321,350	102,770	46,124,203	380,901.37
Total, 1925.....	78	78,228	250	185,792	136,090	37,986,945	128,661.08

TABLE 57.—*Tobacco products withdrawn for consumption in the United States, indicated by sales of stamps, fiscal years 1927–1930, inclusive*

	1927	1928	1929	1930
LARGE CIGARS—ALL CLASSES				
United States total.....	<i>Number</i> 6,907,993,936	<i>Number</i> 6,810,643,453	<i>Number</i> 6,872,151,248	<i>Number</i> 6,625,134,133
Domestic manufacture.....	6,517,077,212	6,426,296,792	6,495,741,864	6,282,250,991
Philippine manufacture.....	182,812,629	186,917,197	176,220,584	155,804,547
Porto Rican manufacture.....	148,470,450	140,646,617	147,254,027	140,683,734
Imported—Cuba.....	28,797,818	26,752,945	25,229,998	21,798,918
Imported—other.....	2,017,186	1,985,437	1,762,098	1,319,002
Bonded manufacturing warehouse.....	28,818,641	28,044,465	25,942,677	23,276,941
LARGE CIGARS—CLASS A				
United States total.....	<i>Number</i> 3,335,714,300	<i>Number</i> 3,511,629,430	<i>Number</i> 3,746,625,120	<i>Number</i> 3,879,139,585
Domestic manufacture.....	3,047,229,050	3,213,494,149	3,454,449,320	3,603,807,293
Philippine manufacture.....	178,245,670	181,806,250	172,096,225	152,762,210
Porto Rican manufacture.....	109,507,760	116,208,785	119,967,265	122,502,690
Imported—Cuba.....	3,000	7,350	7,375	6,000
Imported—other.....	359,795	22,896	24,935	17,922
Bonded manufacturing warehouse.....	369,025	90,000	80,000	43,470
LARGE CIGARS—CLASS B				
United States total.....	<i>Number</i> 856,724,219	<i>Number</i> 690,191,563	<i>Number</i> 639,795,220	<i>Number</i> 496,105,313
Domestic manufacture.....	844,650,022	682,722,336	629,748,835	489,921,416
Philippine manufacture.....	3,055,036	3,301,783	2,900,050	2,223,910
Porto Rican manufacture.....	8,826,350	4,032,730	7,020,050	3,875,780
Imported—Cuba.....	2,812	3,579	6,040	1,096
Imported—other.....	101,199	27,535	30,245	23,111
Bonded manufacturing warehouse.....	88,800	103,600	90,000	60,000
LARGE CIGARS—CLASS C				
United States total.....	<i>Number</i> 2,531,947,380	<i>Number</i> 2,429,931,582	<i>Number</i> 2,309,286,396	<i>Number</i> 2,088,168,442
Domestic manufacture.....	2,485,769,117	2,394,015,593	2,274,621,388	2,061,847,188
Philippine manufacture.....	1,461,170	1,800,332	1,202,308	770,102
Porto Rican manufacture.....	30,108,040	20,346,402	20,221,512	14,223,164
Imported—Cuba.....	676,826	489,960	914,413	382,179
Imported—other.....	365,013	324,999	269,418	130,566
Bonded manufacturing warehouse.....	13,567,214	12,954,296	12,057,357	10,815,243

TABLE 57.—*Tobacco products withdrawn for consumption in the United States, indicated by sales of stamps, fiscal years 1927-1930, inclusive—Continued*

	1927	1928	1929	1930
LARGE CIGARS—CLASS D				
United States total.....	Number 150,456,835	Number 147,500,122	Number 147,635,138	Number 136,463,922
Domestic manufacture.....	134,245,249	131,217,836	132,568,290	123,124,230
Philippine manufacture.....	47,465	7,690	9,147	9,037
Porto Rican manufacture.....	27,900	50,200	25,200	48,700
Imported—Cuba.....	1,993,802	1,781,805	1,756,550	1,302,957
Imported—other.....	205,939	301,777	194,230	180,347
Bonded manufacturing warehouse.....	13,936,480	14,140,814	13,081,721	11,798,651
LARGE CIGARS—CLASS E				
United States total.....	Number 33,151,202	Number 31,390,756	Number 28,809,374	Number 25,256,871
Domestic manufacture.....	5,183,774	4,846,878	4,354,031	3,550,864
Philippine manufacture.....	3,288	1,142	12,854	39,288
Porto Rican manufacture.....	400	8,500	20,000	33,400
Imported—Cuba.....	26,121,378	24,470,251	22,545,620	20,106,686
Imported—other.....	985,240	1,308,230	1,243,270	967,056
Bonded manufacturing warehouse.....	857,122	755,755	633,599	559,577
SMALL CIGARS				
United States total.....	Number 479,357,880	Number 408,096,240	Number 440,297,346	Number 410,014,867
Domestic manufacture.....	468,433,920	400,275,060	430,073,276	401,445,082
Porto Rican manufacture.....	10,198,000	6,960,280	9,287,200	8,000,000
Imported—Cuba.....	316,200	335,880	290,800	287,100
Imported—other.....	409,760	525,020	646,070	282,685
LARGE CIGARETTES				
United States total.....	Number 16,966,675	Number 15,275,193	Number 15,846,613	Number 12,254,135
Domestic manufacture.....	11,544,100	9,871,672	10,880,625	8,644,844
Philippine manufacture.....	2,700	5,700		
Porto Rican manufacture.....	4,884,100	4,756,750	4,391,233	3,212,400
Imported—Cuba.....	22,740	19,432	500	216
Imported—other.....	513,035	621,639	574,255	396,675
SMALL CIGARETTES				
United States total.....	Number 92,976,410,840	Number 100,584,522,983	Number 113,984,995,526	Number 119,941,342,857
Domestic manufacture.....	92,968,240,005	100,576,372,309	113,974,465,986	119,930,899,389
Philippine manufacture.....	2,392,743	2,050,283	4,451,253	2,996,570
Porto Rican manufacture.....	511,190	699,600	1,645,780	2,913,020
Imported—Cuba.....	174,413	205,608	308,481	232,012
Imported—other.....	5,092,489	5,195,183	4,124,026	4,301,866
TOBACCO—CHEWING AND SMOKING				
United States total.....	Pounds 361,698,798	Pounds 348,698,958	Pounds 339,750,823	Pounds 333,847,967
Domestic manufacture.....	361,382,800	348,503,993	339,554,815	333,658,162
Philippine manufacture.....	1,001	643	1,024	2,213
Imported—Cuba.....	6,973	6,197	2,591	3,229
Imported—other.....	308,024	188,125	192,393	184,363
SNUFF				
United States total.....	Pounds 38,151,993	Pounds 41,451,577	Pounds 39,593,939	Pounds 41,900,537
Domestic manufacture.....	38,117,911	41,414,514	39,566,134	41,864,208
Imported—other.....	34,082	37,063	27,805	36,329

TABLE 58.—*Quasi tobacco manufacturers classified: Number of factories operated and tobacco material handled, calendar year 1929*

Class ¹	Number in busi- ness Jan. 1, 1929	On hand Jan. 1, 1929					
		Un- stemmed	Stemmed	Scraps	Process	Stems	Siftings
		Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
1.....	13	56		151,493			
2.....	99	10,085	7,512	570,271	4,364	36,301	
3.....	40			216,023			
4.....	63	1,530,728	84,907	4,197,562	39,898	127,224	115,180
5.....	8	690		241,192	168,726	77,910	13,957
6.....	8	426,859		173,932	60,226	5,692,553	187,420
7.....	6	110,655	1,314,064	5,148,735	2,066,239	18	
8.....	55		448,840				
Total.....	292	2,079,073	1,855,323	10,699,208	2,339,453	5,934,006	316,557
		Opened					
		Received					
1.....	1			1,625,429			
2.....	15	141,557	20,966	2,330,605	58,415	364,119	9,068
3.....	3	39,863	23,394	1,555,828	3,311		187
4.....	9	12,357,806	528,899	11,257,225	46,929	754,788	319,189
5.....			106	224,057	122	5,482,553	
6.....		5,160,395	750	9,618,690		92,770,462	1,619,815
7.....		2,784,755	2,188,829	5,148,641	966,780	29,014	
8.....	1		261,572				
Total.....	29	20,484,376	3,140,033	31,760,475	1,075,557	99,400,936	1,948,259
		Closed					
		Removed					
1.....	1	56		1,612,132			
2.....	24	48,140	21,581	2,396,638	111,710	215,070	35,039
3.....	9	21,019	15,274	1,561,654			
4.....	7	647,985	1,640,528	18,521,077	58,095	2,171,984	450,408
5.....	1	690	106	184,846	842,773	4,487,487	16,747
6.....		4,258,257		1,540,542	178,823	101,829,895	83,260
7.....	1	286,188	4,987,695	5,780,443	1,826,479	466,021	
8.....	8		387,639				
			³ 68,755				
			⁴ 825				
Total.....	51	5,262,335	7,122,403	31,597,332	3,017,880	109,170,457	585,454
		Number in business Jan. 1, 1930					
1.....	13			145,112			
2.....	90	92,879	1,530	408,480	19,800	2,962	934
3.....	34	16,801	1,211	185,014			187
4.....	65	1,647,584	25,151	3,464,326	29,543	172,045	174,979
5.....	7			259,207	84,197	196,438	
6.....	8	484,470		252,000	1,441,370	3,249,134	1,000
7.....	5	297	431,720	4,512,522	1,206,540	29,014	
8.....	48		368,710				
Total.....	270	2,242,031	828,322	9,226,661	2,781,450	3,649,593	177,100
Loss.....		15,059,083		1,635,690			1,502,262
Gain.....			2,955,369		2,384,320	7,485,108	

¹ Description of classification: Class 1, dealers in imported scrap tobacco; class 2, dealers in domestic scrap tobacco; class 3, dealers in imported and domestic scrap tobacco; class 4, producers of scrap filler tobacco; class 5, reclaiming scraps from stems; class 6, manufacturers of fertilizer, insecticide, and nicotine; class 7, storage, scraps, etc.; class 8, growers of, and dealers in, perique tobacco.

² Grown.

³ Exported.

⁴ Tax-paid.

TABLE 59.—*Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1929, by collection districts and by States*

District and State	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
First California.....	1,579,557	4,123	640	1,584,320	249,775	1,878	-----	251,653	178	-----	1,014,881
Sixth California.....	-----	-----	-----	-----	6,890	10,388	-----	17,278	1,030	-----	1,030
Total, California.....	1,579,557	4,123	640	1,584,320	256,665	12,266	-----	268,931	1,208	1,014,703	1,015,911
Colorado.....	-----	5,181	-----	5,181	-----	288	-----	288	137	-----	137
Connecticut.....	1,113	74,558	-----	75,671	-----	3	-----	3	5,489	-----	5,489
Delaware.....	-----	-----	-----	-----	119	-----	-----	119	-----	-----	-----
Florida.....	4,880	1,928,938	-----	1,933,818	5,357	3,249,570	-----	3,254,927	1,409,693	3,257	1,412,950
Georgia.....	-----	1,529	-----	1,529	-----	-----	-----	-----	1,309	-----	1,309
First Illinois.....	14,232	67,717	391	82,340	220,108	76,961	-----	297,069	31,678	14,879	46,557
Indiana.....	-----	123,050	-----	123,050	-----	17,163	-----	17,163	119	-----	119
Kentucky.....	1,454,734	677	-----	1,455,411	-----	15,630	-----	15,630	-----	4,074	4,074
Louisiana.....	-----	59,379	-----	59,379	8,288	236,881	-----	245,169	14,622	-----	14,622
Maryland.....	331,711	1,580	-----	333,291	-----	14,073	-----	14,073	-----	-----	-----
Massachusetts.....	134,319	250,102	720	385,141	120,540	490,872	-----	611,412	24,962	27,918	52,880
Michigan.....	211,269	1,052,975	3,317	1,267,561	603,343	137,525	-----	740,868	31,917	-----	31,917
Minnesota.....	-----	-----	-----	-----	599	328	-----	927	463	-----	463
First Missouri.....	162	372	1,313	1,847	8,238	479	-----	8,717	8	-----	8
First New Jersey.....	-----	148,751	-----	148,751	-----	581,218	-----	581,218	135,039	-----	135,039
Fifth New Jersey.....	4,520,887	226,296	-----	4,747,183	6,858	961,955	-----	968,813	1,798,865	-----	1,798,865
Total, New Jersey.....	4,520,887	375,047	-----	4,895,934	6,858	1,543,173	-----	1,550,031	1,933,904	-----	1,933,904
First New York.....	87	23,765	-----	23,852	262	20,425	-----	20,687	4,848	-----	4,848
Second New York.....	29,396,785	72,041	45,046	29,513,872	10,067,974	23,609	33,487	10,125,070	7,305	5,591,931	5,599,236
Third New York.....	7,253,843	213,699	-----	7,467,542	3,954,726	420,254	-----	4,374,980	54,462	1,052,679	1,107,141
Fourteenth New York.....	-----	370	-----	370	-----	4,152	-----	4,152	79,390	-----	79,390
Twenty-first New York.....	-----	-----	-----	-----	-----	395	-----	395	1,857	136	1,993
Total, New York.....	36,650,715	309,875	45,046	37,005,636	14,022,962	468,835	33,487	14,525,284	147,862	6,644,746	6,792,608
North Carolina.....	22,894,645	-----	-----	22,894,645	5,554	-----	-----	5,554	-----	-----	-----

TABLE 59.—*Leaf tobacco imported by cigar manufacturers, tobacco manufacturers, and dealers in leaf tobacco, calendar year 1929, by collection districts and by States—Continued*

District and State	Unstemmed leaf imported by—				Stemmed leaf imported by—				Scrap tobacco imported by—		
	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Dealers in leaf	Cigar manufacturers	Tobacco manufacturers	Total	Cigar manufacturers	Tobacco manufacturers	Total
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
First Ohio.....	438,688	2,712	100,000	541,400	6,181	607		6,788	205	261,377	261,582
Tenth Ohio.....		5,779		5,779	295,068			295,068	1,324	32,840	34,164
Eighteenth Ohio.....	2,089			2,089	3,555	393		3,948	3,631	3,164	6,795
Total, Ohio.....	440,777	8,491	100,000	549,268	304,804	1,000		305,804	5,160	297,381	302,541
First Pennsylvania.....	4,179,603	338,560		4,518,163	11,752,259	916,071		12,668,330	314,202	376,660	690,862
Rhode Island.....			353	353							
South Carolina.....	18,686			18,686							
Tennessee.....	139,820			139,820		442		442			
First Texas.....		299,269		299,269							
Vermont.....									159		159
Virginia.....	11,434,223		175,077	11,609,300	2,938,108		4,617	2,942,725	6	516,550	516,556
West Virginia.....						1,331		1,331			
Wisconsin.....	1,602,908	11,943		1,614,851	492,227	16,019		508,246	4,716	8,506	13,222
Total, 1929.....	85,614,241	4,913,366	326,857	90,854,464	30,746,029	7,198,910	38,104	37,983,043	3,927,614	8,908,674	12,836,288
Total, 1928.....	71,588,537	3,898,824	243,153	75,730,514	22,723,625	9,695,970	173,778	32,593,373	3,255,479	9,368,236	12,623,715
Increase.....	14,025,704	1,014,542	83,704	15,123,950	8,022,404			5,389,670	672,135		212,573
Decrease.....					2,497,060		135,674			459,562	

TABLE 60.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1929, by collection districts and by States

District and State	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by 1—			
	In business Jan. 1, 1929	Opened	Closed	In business Jan. 1, 1930	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufacturers	Tobacco manufacturers	Total
First California.....	10	1	0	11	Pounds 26,432	Pounds 802	Pounds	Pounds	Pounds 27,234	Pounds 219	Pounds 1,600	Pounds 230	Pounds 2,139
Sixth California.....	7	8	5	10	1,414				1,414		1,075	340	1,415
Total, California.....	17	9	5	21	27,846	802			28,648	219	2,765	570	3,554
Colorado.....	0	0	0	0							1,438		1,438
Connecticut.....	73	13	24	62	86,601				86,601	30,370,122	12,067		30,382,189
Delaware.....	1	0	0	1									
Florida.....	43	13	26	30	149,797				149,797	4,297,509	71,839		4,369,348
Georgia.....	43	203	202	44	745,746	33,872			779,618	88,903,812	5		88,903,817
Hawaii.....	2	0	1	1									
First Illinois.....	35	3	7	31	883	33			916	88,443	670		89,113
Eighth Illinois.....	3	0	0	3						580	143		723
Total, Illinois.....	38	3	7	34	883	33			916	89,023	813		89,836
Indiana.....	27	13	16	24						5,801,786	2,240	1,725	5,805,751
Iowa.....	2	2	1	3									
Kansas.....	1	1	1	1									
Kentucky.....	531	391	334	588	63,357,841	3,324,942	323,825	51,179	67,057,787	309,690,421		25,259	309,715,680
Louisiana.....	5	0	1	4	104,894	3,373		13,728	121,995		7,199	110,562	117,761
Maine.....	0	0	0	0							6,626		6,626
Maryland.....	63	10	9	64	24,379,859	25,087			24,404,946	20,150,479			20,150,479
Massachusetts.....	33	1	4	30	762,735				762,735	1,538,521	19,500		1,558,021
Michigan.....	7	1	2	6		1,918			1,918	148,683	1,187		149,870
Minnesota.....	3	0	1	2							321		321
First Missouri.....	5	0	0	5	6,835				6,835	309,787		14,395	324,182
Sixth Missouri.....	8	2	2	8						4,073,968	4,826		4,078,794
Total, Missouri.....	13	2	2	13	6,835				6,835	4,383,755	4,826	14,395	4,402,976
New Hampshire.....	1	1	0	2									

¹ In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 12,511,371 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 60.—Dealers in leaf tobacco in business, leaf tobacco exported and received from farmers, calendar year 1929, by collection districts and by States—Continued

District and State	Dealers in leaf tobacco				Leaf tobacco exported by dealers					Leaf tobacco received from farmers by—			
	In business Jan. 1, 1929	Opened	Closed	In business Jan. 1, 1930	Unstemmed	Stemmed	Scrap	Stems	Total	Dealers in leaf tobacco	Cigar manufac- turers	Tobacco manufac- turers	Total
					<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
First New Jersey.....	2	0	2	0	148,177				148,177		9,123		9,123
Fifth New Jersey.....	13	2	5	10	870,401			16,200	886,601		2,550		2,550
Total, New Jersey.....	15	2	7	10	1,018,578			16,200	1,034,778		11,673		11,673
First New York.....	11	2	5	8									
Second New York.....	186	19	34	171	8,526,447	308,934	58,681	50,766	8,944,828	15,449,224			15,449,224
Third New York.....	61	12	17	56	45,321,554	2,662,612	71,782	174,725	48,230,673	3,150,961	3,266		3,154,227
Fourteenth New York.....	6	1	3	4							893		893
Twenty-first New York.....	8	2	2	8		107			107	110,035	200		110,235
Twenty-eighth New York.....	11	0	2	9	22,574				22,574	1,000,600	2,796		1,003,396
Total, New York.....	283	36	63	256	53,870,575	2,971,653	130,463	225,491	57,198,182	19,710,820	7,155		19,717,975
North Carolina.....	540	355	356	539	42,698,331	3,817,875	382,820	144,270	47,043,296	496,880,544		1,660	496,882,204
First Ohio.....	87	24	26	85						24,142,450	12,793		24,156,283
Tenth Ohio.....	20	3	6	17						859,371	36,336	1,040	895,707
Eleventh Ohio.....	13	9	7	15						405,170	152	700	406,022
Eighteenth Ohio.....	16	2	3	15						436,021	18,788	125	454,934
Total, Ohio.....	136	38	42	132						25,843,012	68,069	1,865	25,912,946
Oregon.....	2	0	1	1							420		420
First Pennsylvania.....	231	25	57	199	42,230	2,913	5,376		50,519	46,692,070	43,996	89,112	46,825,178
Twelfth Pennsylvania.....	9	0	0	9						3,100	361		3,461
Twenty-third Pennsylvania.....	14	0	5	9						343,132	599		343,731
Total, Pennsylvania.....	254	25	62	217	42,230	2,913	5,376		50,519	47,038,302	44,956	89,112	47,172,370

South Carolina.....	88	129	147	70	4,229,402	282,107			4,511,509	81,912,853		81,912,853
Tennessee.....	138	67	61	144	18,579,760	14,945	203,930	31,370	18,830,005	102,469,278	13,213	102,482,491
First Texas.....	7	0	1	6	42,000				42,000	93,458		93,458
Virginia.....	341	117	142	316	281,437,225	38,421,779	1,348,782	6,763,279	327,971,065	125,145,937	304	125,146,241
Washington.....	3	0	1	2						2,410	144	2,554
West Virginia.....	14	5	5	14						5,881,164	26	5,881,190
Wisconsin.....	76	6	15	67	132,875	228			133,103	41,786,289	2,900	41,789,249
Total, 1929.....	2,800	1,443	1,539	2,704	491,674,013	48,901,527	2,395,196	7,245,517	550,216,253	1,412,138,397	266,169	1,412,663,291
Total, 1928.....	2,841	1,395	1,436	2,800	528,672,472	54,279,891	4,434,629	7,444,549	594,831,541	1,256,552,666	298,407	1,257,332,458
Increase.....		48	103							155,585,731		155,330,833
Decrease.....	41			96	36,998,459	5,378,364	2,039,433	199,032	44,615,288		32,238	222,600

SUMMARY OF LEAF TOBACCO RECEIVED FROM FARMERS DURING CALENDAR YEAR 1929 BY DEALERS IN LEAF TOBACCO, CIGAR MANUFACTURERS, AND TOBACCO MANUFACTURERS¹

	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Dealers.....	251,356,082	146,074,508	83,502,484	23,778,040	6,544,508	5,113,362	45,680,218	140,294,306	139,161,005	182,751,460	161,664,907	226,217,517	1,412,138,397
Cigar.....	13,900	26,628	29,881	29,168	10,294	16,616	42,022	11,285	10,125	54,991	15,593	5,666	266,169
Tobacco.....	3,504	5,923	4,614	11,465	713	3,069	5,423	12,447	7,225	87,871	4,487	111,984	258,725
Total.....	251,373,486	146,107,059	83,536,979	23,818,673	6,555,515	5,133,047	45,727,663	140,318,038	139,178,355	182,894,322	161,684,987	226,335,167	1,412,663,291

¹ In addition to the quantities received from farmers as shown above, dealers in leaf tobacco, cigar manufacturers, and tobacco manufacturers received 12,511,371 pounds of unstemmed leaf tobacco from cooperative associations not registered as dealers in leaf tobacco.

TABLE 61.—*Tobacco material held or owned by dealers in leaf tobacco, cigar and tobacco manufacturers on January 1, 1930, by collection districts and by States*

District and State	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf scrap	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds	Pounds
Alabama.....				8,873	1,881	5,707			
Arizona.....				117					
Arkansas.....				1,614	256	797			
First California.....	332,178	110,063		202,339	930,978	30,433	1,317		36,974
Sixth California.....	48,073	35,303		26,253	22,619	19,210	2,380	100	3,210
Total, California.....	380,251	145,366		228,592	953,597	49,643	3,697	100	40,184
Colorado.....				20,553	9,274	5,154			650
Connecticut.....	37,557,757	1,115,491	1,787	151,492	18,798	26,602	316		5,089
Delaware.....	4,631,101			13,238	31,331	779	347,629		
Florida.....	2,608,233	10,799	58	865,679	674,986	626,430	1,191	383	15,274
Georgia.....	1,060,416	68,066	4,614	20,831	7,674	18,193			
Hawaii.....	1,716	274	316	1,177	107	171			
Idaho.....				2,006	1,491	603			
First Illinois.....	583,781	257,295	43,563	325,226	72,439	81,850	3,166,913	863,576	115,172
Eighth Illinois.....	5,287			92,142	10,555	12,862	1,369		10,899
Total, Illinois.....	589,068	257,295	43,563	417,368	82,994	94,712	3,168,282	863,576	126,071
Indiana.....	534,433	51,490	582	1,422,254	242,828	93,797	84,268	1,964	41,896
Iowa.....	67,447	317		113,007	15,753	27,289			27,807
Kansas.....	844	1,688		28,497	11,342	9,382			357
Kentucky.....	311,685,165	13,670,748	3,571,655	312,281	305,985	88,194	1,560,214	92,436	365,415
Louisiana.....	136,623	2,420		120,547	66,230	99,800	22,893	368,710	
Maine.....				13,163	1,526	11,061			
Maryland.....	5,387,461	522	3,615	62,779	44,096	14,506	30	400	1,768
Massachusetts.....	955,386	16,334		170,888	83,304	49,492	144,122		311,170
Michigan.....	490,644	1,919,278	15,358	486,633	419,963	31,070	70,890	236,113	135,343
Minnesota.....	115,656	8,224		45,243	14,407	73,773	637	2	3,800
Mississippi.....				32	7	175			

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First Missouri.....	16,725,892	19,227,193	292,941	61,081	8,154	8,438	428,928	42,954	295,797
Sixth Missouri.....	92,190	6,216		118,008	35,663	5,998			78
Total Missouri.....	16,818,082	19,233,409	292,941	179,089	43,817	14,436	428,928	42,954	295,875
Montana.....				2,875	1,633	10,295			212
Nebraska.....				33,913	5,916	2,083			470
Nevada.....				707	2,030	338			
New Hampshire.....	350	22		228,617	4,614	15,179	292		192
First New Jersey.....				328,502	311,396	52,214			184
Fifth New Jersey.....	8,633,276	1,441,906	42,605	958,376	458,048	480,979	1,436,128	264	41,726
Total, New Jersey.....	8,633,276	1,441,906	42,605	1,286,878	769,444	533,193	1,436,128	264	41,910
New Mexico.....				152	32	55			
First New York.....	177,878	8,118	728	540,184	383,815	65,210	13,397		32,086
Second New York.....	18,369,678	2,525,933	3,167	168,316	69,673	92,536	68,701	6,348	354,190
Third New York.....	93,710,437	8,672,604	7,417	206,267	165,772	132,680	19,989	9,536	147,653
Fourteenth New York.....	9,852	8,332		212,407	157,322	65,901	361,106		3,162
Twenty-first New York.....	212,681	4,504		298,303	274,560	34,165	501		159,284
Twenty-eighth New York.....	634,040	14,161		94,762	10,450	13,773	1,187	970	44,597
Total, New York.....	113,114,566	11,233,652	11,312	1,520,239	1,061,592	404,265	464,881	16,854	740,972
North Carolina.....	403,379,957	83,869,372	8,863,385	669,312	3,002,402	329,018	6,042,726	262,082	1,779,071
North Dakota.....				815	58	189			
First Ohio.....	31,255,366	7,006,733	619,694	255,793	79,413	26,282	340,438	189,696	2,392,097
Tenth Ohio.....	1,243,615	249,264	68	329,416	291,975	98,353	27,302	287,679	1,182,279
Eleventh Ohio.....	228,628	3,627	7,000	178,859	19,658	57,991	397,770	32	53,500
Eighteenth Ohio.....	358,867	13,579		244,351	21,308	75,323	126,437		56,232
Total, Ohio.....	33,086,476	7,273,203	626,762	1,008,419	412,354	257,949	891,947	477,407	3,684,108
Oklahoma.....				2,153	71	999			
Oregon.....	2,242	1,237		4,516	1,619	1,753			454
First Pennsylvania.....	70,167,050	16,924,222	10,252	2,842,133	1,826,650	1,055,496	909,832	89,659	2,400,295
Twelfth Pennsylvania.....	1,227,346	786,869		116,886	56,108	8,320	122,242	2,063	115,816
Twenty-third Pennsylvania.....	664,230			317,094	71,588	24,125	1,318	210	21,879
Total, Pennsylvania.....	72,058,626	17,711,091	10,252	3,276,113	1,954,346	1,087,941	1,033,392	91,932	2,537,990
Rhode Island.....				30,954	2,534	11,455	5,552		3,434
South Carolina.....	1,652,491	336,016	29,030	47,044	40,226	10,530			110
South Dakota.....				11,720	1,809	3,380			
Tennessee.....	60,309,462	14,145	320,495	43,263	67,810	6,190	3,583,998	3,276	39,444

TABLE 61.—*Tobacco material held or owned by dealers in leaf tobacco, cigar and tobacco manufacturers on January 1, 1930, by collection districts and by States—Continued*

District and State	Dealers			Cigar manufacturers			Tobacco manufacturers		
	Unstemmed	Stemmed	Leaf Scrap	Unstemmed	Stemmed	Scraps, cuttings, and clippings	Unstemmed	Stemmed	Scraps, cuttings, and clippings
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
First Texas.....	185,339		243	99,763	28,311	17,190	34,003	55	250
Second Texas.....				947	137	698	5,758	62	1,727
Total, Texas.....	185,339		243	100,710	28,448	17,888	39,761	117	1,977
Utah.....				4,978	664	1,670			30
Vermont.....				1,533	261	1,625			
Virginia.....	313,417,137	36,726,290	4,390,522	253,074	124,252	189,973	307,459	317,368	1,471,703
Washington.....	72	50	25	9,807	2,810	3,706	130		600
West Virginia.....	1,815,537		4,090	789,784	49,028	15,183		524,469	2,286,663
Wisconsin.....	51,538,939	7,264,505	7,845	169,322	63,232	45,373	1,493	282	34,860
Wyoming.....				409	137	397			
Total, 1929.....	1,442,214,753	202,373,210	18,241,055	14,183,290	10,628,969	4,292,393	19,640,856	3,300,689	13,994,899
Total, 1928.....	1,399,965,303	195,270,799	22,594,451	15,321,013	12,099,304	4,269,845	22,099,883	4,278,662	15,998,844
Increase.....	42,249,450	7,102,411				22,548			
Decrease.....			4,353,396	1,137,723	1,470,335		2,459,027	977,963	2,003,945

TABLE 62.—*Claims for refund of tax on cigars, presented under section 1205 of the revenue act of 1926, disposed of during fiscal year 1930*

District and State	Claims received		Claims allowed		Number of cigars of each class held and intended for sale Mar. 29, 1926, on which refund was allowed at rates indicated						Claims rejected in full	
	Number	Amount	Number	Amount	A—\$2 per M	B—\$3 per M	C—\$4 per M	D—\$1.50 per M	E—\$1.50 per M	Small—\$0.75 per M	Number	Amount
Florida.....	1	\$494.22									1	\$494.22
North Carolina.....	1	114.25	1	\$114.25	24,675		16,225					
Twenty-third Pennsylvania.....	1	32.50	1	32.50	4,850	1,300	4,650	100		200		
Total.....	3	640.97	2	146.75	29,525	1,300	20,875	100		200	1	494.22
1929 report.....	25,189	3,727,016.34	24,766	3,699,372.60	610,923,587	159,947,429	459,939,182	33,186,485	12,911,373	118,470,921	423	17,558.49
Grand total.....	25,192	3,727,657.31	24,768	3,699,519.35	610,953,112	159,948,729	459,960,057	33,186,585	12,911,373	118,471,121	424	18,052.71

RECAPITULATION

	Number	Amount
Total claims received.....	25,192	\$3,727,657.31
Total allowed in excess of amounts claimed.....	0	8,679.08
Total to account for.....	25,192	3,736,336.39
Total claims allowed.....	24,768	3,699,519.35
Amount of claims rejected in full.....	424	18,052.71
Amount of partial rejections.....		18,856.30
Total amount rejected.....		36,909.01
Less claims reopened and allowed.....		91.97
Total of claims disposed of.....	25,192	3,736,336.39

TABLE 63.—*Production and withdrawals of colored oleomargarine, year ended June 30, 1930, by collection districts*

District	On hand July 1, 1929	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Lost or destroyed	On hand June 30, 1930
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
First California.....	320		224				96
Colorado.....	392	128, 825	14, 480		114, 545		192
Florida.....	1, 540	353, 082	344, 200				10, 422
First Illinois.....	47, 705	3, 359, 630	2, 444, 447	171, 460	735, 547	1, 024	54, 857
Eighth Illinois.....	17, 799	465, 235	450, 038		23, 210		9, 786
Indiana.....	16, 277	1, 130, 336	1, 104, 653	240	12, 880	3, 302	25, 538
Kansas.....	29, 438	1, 822, 083	1, 597, 892		233, 828		19, 801
Louisiana.....	5, 000	294, 375	234, 610	61, 970			2, 795
Maryland.....	356, 275	5, 482, 610	4, 870, 944	729, 412		6, 265	232, 264
Massachusetts.....	97	29, 043	1, 640		27, 500		
First Missouri.....	12, 610	671, 495	527, 521	9, 840	139, 370		7, 374
Sixth Missouri.....	3, 748	317, 545	302, 752	10, 950	60	483	7, 048
Nebraska.....	1, 104	60, 434	57, 250		3, 150		1, 138
Fifth New Jersey.....	88, 459	1, 884, 893	683, 729	1, 046, 880	178, 096	27, 372	37, 275
Oregon.....		370	370				
Rhode Island.....	1, 120	16, 060	15, 920			600	690
Tennessee.....	9, 100	436, 330	435, 580				9, 850
Texas.....	7, 682	650, 179	648, 382				9, 479
Utah.....		216	216				
Total.....	598, 666	17, 102, 771	13, 734, 848	2, 030, 752	1, 468, 186	39, 046	428, 605

TABLE 64.—*Production and withdrawals of uncolored oleomargarine, year ended June 30, 1930, by collection districts*

District	On hand July 1, 1929	Produced	Withdrawn tax-paid	With- drawn for export	Lost or destroyed	On hand June 30, 1930
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
First California.....	196, 351	24, 616, 634	24, 604, 417			208, 568
Sixth California.....	203, 976	14, 206, 449	14, 203, 807		1, 485	205, 133
Colorado.....	9, 088	1, 489, 916	1, 491, 212			7, 792
Florida.....	483	43, 999	43, 620			862
First Illinois.....	1, 458, 186	146, 380, 691	146, 061, 495	8, 736	2, 151	1, 766, 495
Eighth Illinois.....	95, 099	7, 749, 681	7, 753, 930			90, 850
Indiana.....	63, 372	3, 238, 304	3, 209, 248		8, 659	83, 769
Kansas.....	217, 887	21, 617, 863	21, 650, 582		61	185, 107
Louisiana.....	1, 875	646, 780	643, 320			5, 335
Maryland.....	306, 046	3, 337, 482	3, 388, 835		16, 502	238, 191
Massachusetts.....	50, 170	3, 432, 765	3, 444, 992			37, 943
Michigan.....	96, 154	6, 374, 274	6, 388, 848			81, 580
Minnesota.....	66, 986	2, 768, 666	2, 771, 674			63, 978
First Missouri.....	55, 020	9, 286, 268	9, 293, 872			47, 416
Sixth Missouri.....	37, 748	2, 459, 242	2, 442, 602			54, 388
Nebraska.....	49, 617	2, 838, 721	2, 862, 354			25, 984
Fifth New Jersey.....	263, 935	29, 586, 529	29, 128, 707		11, 424	710, 333
First New York.....		219, 451	189, 605			29, 060
First Ohio.....	140, 380	10, 485, 928	10, 501, 517		1, 113	123, 678
Tenth Ohio.....	30, 930	6, 349, 994	6, 369, 455		9	11, 460
Eleventh Ohio.....	48, 161	14, 687, 091	14, 696, 643			38, 609
Oregon.....	44, 180	4, 223, 898	4, 173, 266			94, 812
Rhode Island.....	33, 251	1, 057, 791	1, 068, 158		180	22, 704
Tennessee.....	4, 330	144, 900	143, 920			5, 310
Second Texas.....	53, 989	4, 194, 607	4, 187, 400		9	61, 187
Utah.....		215, 316	213, 036			2, 280
Washington.....	8, 886	1, 176, 302	1, 181, 288			3, 900
Wisconsin.....	56, 528	9, 191, 412	9, 180, 932			67, 008
Total.....	3, 592, 628	332, 020, 954	331, 288, 735	8, 736	42, 379	4, 273, 732

TABLE 65.—*Production and withdrawals of oleomargarine (colored and uncolored), year ended June 30, 1930, by months*

Month	Colored				Uncolored		
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax-paid	Withdrawn for export
July.....	<i>Pounds</i> 1,228,507	<i>Pounds</i> 963,113	<i>Pounds</i> 206,810	<i>Pounds</i> 102,293	<i>Pounds</i> 23,646,042	<i>Pounds</i> 24,105,998	<i>Pounds</i> 500
August.....	1,393,423	1,092,104	185,749	121,639	27,027,160	26,320,923	-----
September.....	1,615,413	1,301,578	159,723	97,180	28,972,023	29,017,853	2,000
October.....	1,847,468	1,555,516	149,467	151,986	34,751,604	34,179,911	-----
November.....	1,728,086	1,446,975	157,615	114,632	31,711,820	32,183,423	-----
December.....	1,657,665	1,390,196	143,758	138,150	31,225,962	30,742,501	-----
January.....	1,522,221	1,249,838	139,499	141,192	31,024,026	30,723,737	2,000
February.....	1,388,300	1,116,125	150,640	124,586	27,015,943	26,963,877	2,000
March.....	1,337,399	1,069,352	170,017	117,948	24,685,889	25,527,626	992
April.....	1,350,175	985,599	257,212	129,556	27,278,235	26,685,673	-----
May.....	1,128,356	899,599	172,511	120,558	23,683,628	24,150,144	744
June.....	905,758	664,853	137,751	108,466	20,998,622	20,687,069	500
Total.....	17,102,771	13,734,848	2,030,752	1,468,186	332,020,954	331,288,735	8,736

TABLE 66.—*Summary of production and withdrawals of oleomargarine (colored and uncolored), years ended June 30, 1921-1930*

Year	Colored				Uncolored			
	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States	Produced	Withdrawn tax-paid	Withdrawn for export	Withdrawn free of tax for use of United States
1921.....	<i>Pounds</i> 11,600,319	<i>Pounds</i> 9,214,650	<i>Pounds</i> 1,826,703	<i>Pounds</i> 668,623	<i>Pounds</i> 269,481,195	<i>Pounds</i> 269,734,142	<i>Pounds</i> 1,667,980	<i>Pounds</i> 3,000
1922.....	6,603,981	5,159,236	687,959	713,439	184,346,392	183,670,536	378,220	-----
1923.....	8,259,663	6,642,926	867,185	712,866	200,922,525	199,995,540	569,855	-----
1924.....	11,548,371	9,833,365	918,144	793,622	228,150,378	227,974,866	209,770	-----
1925.....	11,280,121	8,947,852	1,375,228	885,653	204,122,417	204,054,447	11,040	4,080
1926.....	13,180,497	10,731,362	1,543,374	876,570	234,866,321	234,598,548	18,920	-----
1927.....	14,501,929	11,343,879	2,122,911	967,984	242,654,698	242,332,227	11,310	-----
1928.....	15,351,185	12,303,908	1,791,668	1,159,620	279,348,104	279,499,211	-----	1,760
1929.....	16,305,863	12,698,252	2,142,060	1,268,052	316,815,588	315,984,180	5,548	-----
1930.....	17,102,771	13,734,848	2,030,752	1,468,186	332,020,954	331,288,735	8,736	-----
Total.....	125,734,700	100,610,278	15,305,984	9,514,615	2,492,728,572	2,489,132,432	2,881,379	8,840

TABLE 67.—*Materials used in the manufacture of oleomargarine (colored and uncolored), year ended June 30, 1930*

	Pounds		Pounds
Butter.....	2,615,830	Oleo oil.....	45,321,879
Cocanut oil.....	185,066,163	Oleo stearine.....	6,268,940
Color.....	20,629	Oleo stock.....	1,188,962
Corn oil.....	352	Palm oil.....	1,101,996
Cottonseed oil.....	30,213,562	Palm-kernel oil.....	2,644
Derivative of glycerine.....	49,616	Peanut oil.....	5,713,684
Edible tallow.....	16,103	Salt.....	28,889,699
Egg yolk.....	2,850	Sesame oil.....	871
Lecithin.....	245	Soda (benzoate of).....	121,771
Letisene concentrate.....	183	Soya bean oil.....	618,945
Milk.....	97,752,761		
Mustard oil.....	48,482		
Neutral lard.....	19,631,839	Total.....	424,648,006

TABLE 68.—*Production and withdrawals of renovated butter, year ended June 30, 1930, by collection districts*

District	On hand July 1 1929	Produced	With- drawn tax-paid	De- stroyed	On hand June 30, 1930
	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>	<i>Pounds</i>
Alabama.....	688	230, 491	229, 678	-----	1, 501
Kansas.....	1, 100	17, 731	18, 460	-----	381
Maryland.....	28, 534	1, 048, 234	1, 065, 188	-----	11, 580
Minnesota.....	-----	300, 724	300, 724	-----	-----
Sixth Missouri.....	-----	152, 533	152, 533	-----	-----
Total.....	30, 322	1, 749, 713	1, 766, 573	-----	13, 462

TABLE 69.—*Summary of production and tax-paid withdrawals of renovated butter, years ended June 30, 1921-1930*

Year	Produced	Withdrawn tax-paid	Year	Produced	Withdrawn tax-paid
	<i>Pounds</i>	<i>Pounds</i>		<i>Pounds</i>	<i>Pounds</i>
1921.....	6, 099, 110	6, 090, 890	1927.....	4, 272, 033	4, 305, 753
1922.....	5, 355, 816	5, 337, 140	1928.....	3, 160, 465	3, 150, 357
1923.....	4, 003, 307	4, 023, 402	1929.....	3, 040, 895	3, 033, 193
1924.....	4, 044, 476	4, 041, 994	1930.....	1, 749, 713	1, 766, 573
1925.....	3, 824, 929	3, 854, 178			
1926.....	2, 482, 660	2, 455, 060	Total.....	38, 033, 404	38, 058, 540

TABLE 70.—*Production and withdrawals of mixed flour, year ended June 30, 1930, by collection districts*

PRODUCED

District	Barrels	Half barrels	Quarter barrels	Eighth barrels	Total pounds
Stock on hand, July 1, 1929.....	19	518	3, 835	2, 128	157, 930
First California.....	120	121	83, 079	10, 370	2, 635, 700
Colorado.....	-----	-----	-----	614	10, 516
Eighth Illinois.....	-----	24	1, 914	-----	61, 614
Iowa.....	-----	-----	20, 312	-----	974, 976
Kansas.....	7	124	1, 190	-----	53, 071
Sixth Missouri.....	-----	-----	-----	169	4, 056
Nebraska.....	-----	-----	145	-----	6, 960
First New York.....	-----	-----	-----	3, 040	64, 363
Twenty-eighth New York.....	-----	63, 013	-----	-----	6, 175, 274
Oregon.....	-----	36, 074	99, 906	32, 127	7, 691, 047
Washington.....	-----	572	17, 226	-----	572, 836
Total produced.....	127	99, 928	223, 772	46, 320	18, 250, 413
Grand total.....	146	100, 446	227, 607	48, 448	18, 408, 343

WITHDRAWN TAX-PAID

First California.....	139	152	82, 671	10, 584	2, 630, 120
Colorado.....	-----	-----	-----	614	10, 516
Eighth Illinois.....	-----	24	1, 913	-----	61, 584
Iowa.....	-----	-----	20, 329	-----	975, 792
Kansas.....	7	124	1, 192	-----	53, 167
Sixth Missouri.....	-----	-----	-----	169	4, 056
Nebraska.....	-----	-----	145	-----	6, 960
First New York.....	-----	-----	-----	3, 040	64, 363
Twenty-eighth New York.....	-----	62, 802	-----	-----	6, 154, 596
Oregon.....	-----	36, 161	100, 629	32, 899	7, 680, 728
Washington.....	-----	549	16, 879	-----	560, 082
Total withdrawn tax-paid.....	146	99, 812	223, 755	47, 306	18, 201, 964
Lost or destroyed.....	-----	-----	-----	-----	-----
Stock on hand, June 30, 1930.....	-----	634	3, 852	1, 142	206, 379
Grand total.....	146	100, 446	227, 607	48, 448	18, 408, 343

TABLE 71.—*Production, importation and withdrawals of playing cards, by months, year ended June 30, 1930*

Month	Produced	Imported	With- drawn tax-paid	With- drawn for export	With- drawn free of tax for use of United States	Lost or destroyed
	Packs 30,304,599	Packs	Packs	Packs	Packs	Packs
On hand July 1, 1929.....	-----	-----	-----	-----	-----	-----
July.....	4,839,896	100	1,927,060	244,806	22,464	-----
August.....	5,780,761	-----	2,897,413	235,292	7,776	-----
September.....	5,891,666	-----	4,267,869	328,636	-----	-----
October.....	5,024,131	-----	5,056,928	596,462	2,736	-----
November.....	4,285,730	-----	4,718,883	365,367	11,808	-----
December.....	3,338,530	100	4,668,600	497,773	-----	-----
January.....	3,577,394	-----	4,767,566	443,518	-----	51
February.....	3,791,150	40	5,391,354	527,484	-----	-----
March.....	4,690,113	-----	5,369,075	399,311	-----	-----
April.....	3,745,495	-----	3,219,833	458,300	9,216	-----
May.....	2,927,974	-----	2,598,824	431,236	1,728	-----
June.....	2,989,092	-----	3,306,378	326,025	1,728	-----
Total.....	50,881,932	240	48,189,783	4,854,210	57,456	51
On hand June 30, 1930.....	-----	-----	-----	-----	-----	28,085,271
Grand total.....	81,186,531	240	48,189,783	4,854,210	57,456	28,085,322

TABLE 72.—*Moneys paid to collectors as proceeds of In rem actions, judgments recovered in civil suits, fines and penalties imposed in criminal actions, and costs, as reported by clerks of United States courts (Form 158), year ended June 30, 1930*

District	In rem cases, pro- ceeds	Judgments		Interest	Costs	Total
		Civil suits, pro- ceeds on bonds, etc.	Fines and penalties			
Alabama.....	\$218.50	\$600.00	\$2,845.01	-----	-----	\$3,663.51
Arkansas.....	167.26	-----	1,875.00	-----	-----	2,042.26
Arizona.....	-----	-----	1,750.00	-----	-----	1,750.00
California:	-----	-----	-----	-----	-----	-----
First district.....	9,453.04	365.00	17,241.71	-----	\$554.35	27,614.10
Sixth district.....	4,488.80	790.75	27,528.24	-----	783.16	33,590.95
Connecticut.....	-----	-----	19,697.39	-----	52.56	19,749.95
Florida.....	-----	-----	3,485.00	-----	64.50	3,549.50
Georgia.....	335.25	4,500.00	10,911.76	\$1,300.01	410.36	17,457.38
Hawaii.....	-----	-----	2,698.00	-----	23.10	2,721.10
Illinois:	-----	-----	-----	-----	-----	-----
First district.....	2,636.80	-----	18,178.10	-----	616.88	21,431.78
Eighth district.....	74.60	-----	115.00	-----	45.00	234.60
Indiana.....	-----	-----	-----	-----	79.00	79.00
Iowa.....	-----	-----	1,155.00	-----	22.00	1,177.00
Kentucky.....	-----	-----	5,530.00	-----	945.87	6,475.87
Louisiana.....	46.50	-----	4,368.54	1,851.06	286.53	6,552.63
Massachusetts.....	-----	-----	2,450.00	-----	1.50	2,451.50
Michigan: First district.....	-----	-----	6,625.00	-----	104.80	6,729.80
Minnesota.....	2,310.00	-----	13,908.50	-----	111.47	16,329.97
Mississippi.....	10.00	-----	1,680.54	-----	460.53	2,151.07
Missouri:	-----	-----	-----	-----	-----	-----
First district.....	-----	-----	2,500.00	-----	286.18	2,786.18
Sixth district.....	-----	-----	5,704.00	-----	-----	5,704.00
Montana.....	807.19	-----	693.67	-----	213.36	1,714.22
Nebraska.....	-----	-----	806.75	-----	38.30	845.05
New Hampshire.....	-----	-----	802.50	-----	287.71	1,090.21
Nevada.....	-----	-----	962.00	-----	310.93	1,272.93
New Jersey:	-----	-----	-----	-----	-----	-----
First district.....	-----	-----	1,875.00	-----	-----	1,875.00
Fifth district.....	-----	-----	4,809.50	-----	-----	4,809.50

TABLE 72.—*Moneys paid to collectors as proceeds of In rem actions, judgments recovered in civil suits, fines and penalties imposed in criminal actions, and costs, as reported by clerks of United States courts (Form 158), year ended June 30, 1930—Continued*

District	In rem cases, proceeds	Judgments		Interest	Costs	Total
		Civil suits, suits on bonds, etc.	Fines and penalties			
New York:						
First district.....			\$1,000.00		\$45.20	\$1,045.20
Second district.....	\$556.00		18,033.89	\$3,039.59	146.72	21,776.20
Third district.....			12,855.94	818.33		13,674.27
Fourteenth district.....	24.50		1,300.00			1,324.50
Twenty-first district.....		\$20.00	201.00			221.00
Twenty-eighth district.....			2,575.00		158.43	2,733.43
North Carolina.....			4,080.00			4,080.00
North Dakota.....			300.00			300.00
Ohio:						
First district.....			8,200.00		246.01	8,446.01
Tenth district.....			1,000.00		642.73	1,642.73
Eighteenth district.....			8,673.49		1,874.85	10,548.34
Oklahoma.....	62.00		2,077.78		162.83	2,302.61
Oregon.....			101.00			101.00
Pennsylvania:						
First district.....			2,135.00		559.36	2,694.36
Twelfth district.....			50.00			50.00
Twenty-third district.....			1,210.00		758.55	1,968.55
Rhode Island.....			100.00			100.00
South Carolina.....	757.00		330.00			1,087.00
Tennessee.....	7,032.01	400.00	4,002.74	37.12	294.95	11,766.82
Texas:						
First district.....	217.55		20,380.54		118.68	20,716.77
Second district.....			5,463.83	126.88		5,590.71
Utah.....	170.00					170.00
Virginia.....			500.00			500.00
Washington.....					77.48	77.48
West Virginia.....	4,657.20	50.00	8,316.22	322.08	59.80	13,405.30
Wisconsin.....	770.00		600.00			1,370.00
Wyoming.....			357.48		114.95	472.43
Total.....	34,794.20	6,725.75	264,040.12	7,495.07	10,958.63	324,013.77
Total for fiscal year 1929.....	39,058.05	8,213.03	566,450.65	1,116.98	59,752.73	674,591.44

TABLE 73.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1930*

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE

Appropriation.....		Collecting the internal revenue, 1930							
District		Salaries of collectors, deputies, clerks, etc.	Travel ex- penses	Rent	Tele- graph	Telephone	Supplies and equip- ment	Miscel- laneous	Total
Alabama.....		\$94,318.21	\$4,344.74	-----	\$3.28	\$244.62	\$497.34	\$110.85	\$99,519.04
Arizona.....		49,715.50	4,335.34	\$4,200.00	5.04	192.60	886.59	580.23	59,915.30
Arkansas.....		88,581.70	14,239.09	5,000.00	12.91	505.25	455.88	80.75	108,875.58
California:									
First district.....		302,796.33	11,085.98	-----	3.15	2,113.13	2,185.58	207.86	318,392.03
Sixth district.....		316,166.90	13,970.71	-----	10.89	2,261.21	2,519.84	171.55	335,101.10
Colorado.....		118,415.54	7,229.73	-----	15.72	977.97	924.93	175.03	127,738.92
Connecticut.....		165,139.71	2,485.20	13,250.00	1.95	902.94	601.94	194.80	182,575.54
Delaware.....		41,393.71	492.83	-----	-----	283.97	899.81	77.84	43,148.16
Florida.....		163,149.53	13,296.60	12,890.00	29.80	1,233.53	1,616.67	1,340.15	193,556.28
Georgia.....		105,709.66	6,288.08	-----	16.29	679.28	253.45	58.55	113,005.31
Hawaii.....		42,378.81	1,507.55	-----	13.95	448.40	206.36	16.00	44,571.07
Idaho.....		46,803.58	3,964.15	3,120.00	6.76	318.35	54.75	133.51	54,401.10
Illinois:									
First district.....		624,232.01	7,075.65	161.50	3.51	2,598.73	6,553.95	773.33	641,398.68
Eighth district.....		140,572.84	9,892.40	12,848.50	4.90	716.22	557.42	197.00	164,789.28
Indiana.....		167,884.56	5,339.66	300.00	2.30	1,474.37	452.17	159.48	175,612.54
Iowa.....		179,391.78	11,946.84	400.00	7.25	996.82	3,880.20	1,608.13	198,231.02
Kansas.....		108,030.66	18,138.96	5,500.00	11.88	1,012.19	532.20	230.63	133,456.52
Kentucky.....		155,781.64	12,459.08	-----	3.67	1,854.15	1,039.83	247.17	171,385.54
Louisiana.....		118,782.32	5,360.55	-----	6.66	683.35	988.86	111.29	125,933.03
Maine.....		78,154.50	3,296.34	-----	1.25	312.78	157.46	74.49	81,995.82
Maryland.....		275,712.26	6,560.21	-----	1.50	2,986.70	1,962.73	1,719.73	288,943.13
Massachusetts.....		505,935.17	7,665.01	32,000.00	1.08	2,309.73	2,504.35	168.91	550,584.25
Michigan.....		322,289.34	11,615.01	39,209.76	7.63	1,382.52	6,018.97	2,225.31	382,748.54
Minnesota.....		207,940.78	8,849.25	-----	4.98	1,827.05	2,004.39	217.68	220,844.13
Mississippi.....		63,423.44	6,462.80	6,654.56	7.07	295.24	268.51	302.82	77,414.44
Missouri:									
First district.....		160,639.76	4,389.20	-----	-----	717.88	521.36	108.59	166,376.79
Sixth district.....		102,184.26	3,044.13	-----	4.45	496.79	1,277.41	56.37	107,059.41
Montana.....		77,516.56	8,240.08	4,800.00	5.69	521.09	162.06	88.99	91,334.47
Nebraska.....		116,505.78	6,674.72	-----	1.88	380.43	253.55	53.64	123,870.00
Nevada.....		31,883.83	2,656.63	3,000.00	13.13	96.05	326.90	71.06	38,047.60
New Hampshire.....		69,333.44	3,827.75	-----	-----	330.39	1,185.87	137.75	74,815.20

TABLE 73.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1930—Continued*

A. DISBURSEMENTS BY COLLECTORS OF INTERNAL REVENUE—Continued

Appropriation.....	Collecting the internal revenue, 1930								
District	Salaries of collectors, deputies, clerks, etc.	Travel ex- penses	Rent	Tele- graph	Telephone	Supplies and equip- ment	Miscel- laneous	Total	
New Jersey:									
First district.....	\$78,842.06	\$1,841.52			\$687.02	\$1,089.54	\$380.23	\$82,840.37	
Fifth district.....	260,993.05	3,554.50	\$25,000.00		2,850.48	3,648.81	1,600.95	297,647.79	
New Mexico.....	43,582.04	5,211.83	3,300.00	\$15.42	165.80	415.62	143.10	52,833.81	
New York:									
First district.....	332,172.05	6,179.72	34,399.92		1,193.53	2,726.56	1,104.46	377,776.24	
Second district.....	464,878.20	1,139.50		2.48	1,392.21	6,905.95	571.22	474,889.56	
Third district.....	358,981.62	2,198.63	40,000.00	3.93	2,251.19	3,261.43	1,260.44	407,957.24	
Fourteenth district.....	206,232.46	10,023.19	2,220.00	.55	1,120.17	1,045.19	482.02	221,123.58	
Twenty-first district.....	144,206.71	6,880.56	600.00	.95	562.49	571.37	200.02	153,022.10	
Twenty-eighth district.....	207,177.03	4,116.38			1,187.97	1,699.79	204.64	214,385.81	
North Carolina.....	137,155.02	10,022.64	240.00	6.24	1,183.48	797.44	1,732.34	151,137.16	
North Dakota.....	50,253.49	4,317.19	4,500.00	2.16	319.90	208.15	416.76	60,017.65	
Ohio:									
First district.....	136,444.40	3,141.50		1.56	682.36	1,654.15	73.83	141,997.80	
Tenth district.....	103,041.55	5,975.56		.25	693.90	1,389.07	98.00	112,098.33	
Eleventh district.....	86,904.26	2,704.88		.91	589.90	233.16	134.74	90,567.85	
Eighteenth district.....	296,847.48	7,149.88		3.25	2,302.63	3,065.21	82.26	309,450.71	
Oklahoma.....	127,805.15	10,266.01		9.36	952.90	1,399.58	136.79	140,569.79	
Oregon.....	109,296.08	4,775.21	12.00	1.93	460.26	3,772.77	87.24	118,405.49	
Pennsylvania:									
First district.....	372,256.36	6,417.55	1,330.00	.48	2,333.40	6,355.97	682.12	389,375.88	
Twelfth district.....	119,978.94	3,072.42		.50	698.36	1,391.93	91.66	125,233.81	
Twenty-third district.....	318,590.96	7,231.90	39.00	1.51	757.03	394.79	851.10	327,866.29	
Rhode Island.....	83,381.92	113.93			659.92	463.29	92.85	84,711.91	
South Carolina.....	67,714.31	4,860.61		.55	279.05	420.97	149.17	73,424.66	
South Dakota.....	59,116.33	4,636.87	4,800.00	4.63	157.60	103.81	278.21	69,097.45	
Tennessee.....	109,636.71	4,368.18		4.61	592.15	714.78	51.55	115,367.98	
Texas:									
First district.....	159,710.34	15,151.58	850.00	26.30	904.38	1,479.27	260.79	178,382.66	
Second district.....	150,411.72	13,290.90	11,000.00	9.86	1,047.10	831.60	77.18	176,668.36	
Utah.....	69,265.39	3,794.12			508.80	578.80	112.76	74,259.87	
Vermont.....	52,814.35	2,551.24		2.06	499.35	76.75	99.22	56,042.97	
Virginia.....	146,545.98	8,317.52	13,660.00	1.50	850.37	1,124.69	1,486.28	171,986.34	
Washington.....	179,817.13	6,920.42		11.65	1,180.84	2,159.27	402.65	190,491.96	
West Virginia.....	105,604.11	7,175.30		1.58	332.40	123.91	212.34	113,449.64	
Wisconsin.....	251,307.50	13,240.09		4.67	1,671.03	2,301.34	388.26	268,912.89	
Wyoming.....	49,181.45	4,622.46	3,960.00	2.35	206.20	813.30	100.41	58,886.17	
Total.....	10,481,810.26	421,998.06	289,245.24	323.81	62,427.90	94,999.59	25,745.08	11,376,549.94	

B. DISBURSEMENTS BY INTERNAL REVENUE AGENTS

Appropriation.....		Collecting the internal revenue, 1930						
Division	Salaries of agents, clerks, etc.	Travel expenses	Rent	Tele- graph	Telephone	Supplies and equip- ment	Miscella- neous	Total
Atlanta.....	\$107,983.32	\$7,446.87	-----	\$13.74	\$362.75	\$268.58	\$228.75	\$116,304.01
Baltimore.....	325,171.84	12,133.21	-----	.25	132.00	1,169.06	221.85	338,828.21
Boston.....	668,120.35	23,866.48	\$16,730.00	2.10	2,238.12	877.93	687.74	712,522.72
Brooklyn.....	429,813.13	4,106.58	21,999.96	-----	1,570.43	578.03	779.08	458,847.21
Buffalo.....	256,334.81	17,877.45	13,440.00	5.70	790.14	704.13	521.15	289,673.38
Chicago.....	577,197.04	7,553.71	12,478.32	3.35	1,009.44	940.35	2,365.50	601,547.71
Cincinnati.....	175,190.43	10,262.34	-----	4.54	566.98	696.68	295.08	187,016.05
Cleveland.....	268,662.48	21,581.22	11,590.20	9.67	1,353.84	1,212.01	881.27	305,290.69
Columbia.....	64,442.95	7,842.06	-----	3.03	154.65	347.50	122.29	72,912.48
Dallas.....	349,047.33	32,554.73	12,193.42	53.74	1,191.34	1,412.87	869.50	397,322.93
Denver.....	132,763.52	21,572.84	-----	28.36	196.90	711.69	176.59	155,449.80
Detroit.....	286,377.82	19,989.45	13,643.52	11.39	1,105.68	907.21	562.34	322,597.41
Greensboro.....	101,084.75	10,201.78	-----	12.65	91.50	436.85	317.89	112,145.42
Honolulu.....	49,734.90	2,454.20	-----	-----	173.15	113.80	21.00	52,497.05
Huntington.....	106,028.71	11,350.65	-----	5.60	284.03	159.98	285.10	118,114.07
Indianapolis.....	159,453.22	6,922.43	-----	2.08	238.30	741.30	202.49	167,559.82
Jacksonville.....	199,759.43	24,492.41	6,420.00	63.99	410.63	648.13	661.62	232,456.21
Los Angeles ¹	265,398.66	11,594.48	5,870.00	14.09	919.86	2,023.55	664.00	286,484.64
Louisville.....	108,865.56	6,618.93	-----	2.59	230.90	361.30	175.00	116,254.28
Milwaukee.....	170,974.93	8,357.88	-----	1.51	510.70	296.44	442.14	180,583.60
Nashville.....	169,636.45	16,051.22	-----	26.65	595.40	516.53	475.50	187,301.75
Newark.....	349,892.78	14,863.84	11,951.33	2.39	1,968.09	792.57	1,078.93	380,549.93
New Haven.....	248,898.94	9,094.23	1,912.56	1.25	1,135.63	509.63	362.73	261,914.97
New Orleans.....	149,608.78	15,179.11	-----	48.70	154.45	161.69	241.26	165,393.99
New York:								
Second division.....	937,487.73	2,823.73	1,862.30	.60	1,347.70	3,604.51	4,415.30	951,541.87
Upper division.....	862,299.06	9,387.62	38,799.96	8.59	3,351.36	4,259.22	1,469.71	919,575.52
Oklahoma City.....	185,876.89	22,449.11	8,010.00	25.36	425.36	951.74	396.05	218,134.51
Omaha.....	223,445.51	16,299.94	-----	5.92	401.71	443.50	141.08	240,737.66
Philadelphia.....	614,002.78	17,356.87	13,538.97	2.59	2,013.18	1,454.02	684.64	649,053.05
Pittsburgh.....	335,781.14	12,202.81	8,800.00	2.50	843.70	1,709.81	1,055.87	360,395.83
Richmond.....	141,802.86	13,080.88	6,603.00	14.31	318.56	852.45	369.27	163,040.83
Salt Lake City.....	119,968.31	13,037.73	2,340.00	9.10	140.80	425.10	183.92	136,104.96
San Francisco ²	675,391.55	26,313.11	21,517.00	94.37	2,779.63	2,107.01	1,316.94	729,519.61
Seattle.....	273,005.82	16,818.58	8,220.00	23.74	912.18	748.10	456.14	300,184.56
Springfield.....	105,019.37	12,759.55	-----	13.14	184.50	213.92	304.10	118,494.58
St. Louis.....	298,284.54	8,010.83	1,999.92	2.05	418.55	810.32	292.26	309,318.47
St. Paul.....	195,451.59	12,781.48	-----	6.56	272.85	2,055.69	480.87	211,048.54
Wichita.....	93,550.73	9,250.13	2,500.00	1.40	80.20	234.00	83.96	105,700.42
Total.....	10,781,810.01	516,539.97	242,420.46	527.60	30,875.19	36,457.10	24,288.41	11,632,918.74

Los Angeles division established February 1 1930.

² Part of employees transferred to Los Angeles division.

TABLE 73.—*Expenses of the Internal Revenue Service, fiscal year ended June 30, 1930—Continued*

C. DISBURSEMENTS BY THE DISBURSING CLERK OF THE TREASURY DEPARTMENT AND DIRECT SETTLEMENTS THROUGH OFFICE OF THE COMPTROLLER GENERAL, CIVIL DIVISION

Appropriation	Salaries	Travel ex- penses	Rent	Telegraph	Telephone	Stationery, office sup- plies, and printing	Supplies and equip- ment	Express and freight	Miscella- neous	Total
Total, collecting the internal revenue, 1930...	\$9,488,116.11	\$514,422.41	\$235,936.33	\$8,339.54	\$29,864.28	\$1,215.90	\$131,189.84	\$2,489.90	\$77,559.97	\$10,489,134.28

D. RECAPITULATION

Appropriation	Salaries	Travel expenses	Rent	Telegraph	Telephone	Supplies and equipment	Miscella- neous	Total
Collecting the internal revenue, 1930:								
Collectors.....	¹ \$10,481,810.26	\$421,998.06	\$289,245.24	\$323.81	\$62,427.90	\$94,999.59	\$25,745.08	\$11,376,549.94
Agents.....	² 10,781,810.01	516,539.97	242,420.46	527.60	30,875.19	36,457.10	24,288.41	11,632,918.74
Disbursing clerk, Treasury Department and General Account- ing Office.....	³ 9,488,116.11	514,422.41	235,936.33	8,339.54	29,864.28	132,405.74	80,049.87	10,489,134.28
Total.....	30,751,736.38	1,452,960.44	767,602.03	9,190.95	123,167.37	263,862.43	130,083.36	33,498,602.96

¹ \$83,136.01 retirement deductions included² \$374,681.82 retirement deductions included.³ \$312,019.17 retirement deductions included.

CLAIMS APPROVED FOR PAYMENT FROM THE REFUNDING APPROPRIATIONS

Appropriation	1928 and prior years	1929 and prior years	1930 and prior years	1931 and prior years	Total
Refunding taxes illegally collected.....	\$3,986.95	\$22,170,741.33	\$104,661,604.94	None.	\$126,836,333.22

TABLE 74.—*Summary of internal revenue stamps issued to collectors of internal revenue for the year ended June 30, 1930*

Kind	Quantity	Value
Spirits:		
Domestic.....	247, 200	\$8, 676, 327. 00
Export, 1878.....	3, 200	320. 00
Case (domestic).....	466, 540	46, 654. 00
Wholesale liquor dealer.....	1, 200	-----
Rectified.....	2, 000	5, 940. 00
Industrial alcohol transfer.....	120, 000	-----
Tobacco and snuff:		
Tobacco.....	1, 962, 368, 350	60, 393, 189. 85
Snuff.....	394, 356, 025	7, 584, 851. 94½
Tin-foil wrappers for tobacco.....	5, 523, 808	61, 851. 78
Cigar:		
Large.....	224, 248, 980	20, 922, 453. 01
Small.....	39, 923, 500	299, 808. 37½
Cigarette:		
Class A.....	6, 061, 910, 300	364, 566, 274. 80
Class B.....	1, 204, 200	189, 141. 12
Oleomargarine:		
Domestic (colored).....	725, 650	1, 361, 422. 50
Domestic (uncolored).....	15, 815, 525	843, 134. 37
Exports.....	1, 200	-----
Process or renovated butter.....	108, 000	3, 175. 00
Mixed flour.....	376, 300	5, 011. 50
Playing card.....	45, 661, 820	4, 556, 182. 00
Documentary.....	8, 740, 812	23, 294, 699. 00
Stock transfer.....	50, 475, 606	47, 613, 477. 00
Future delivery.....	415, 042	3, 413, 653. 00
Wines, cordials, etc.....	266, 648	345, 732. 50
Narcotic.....	2, 675, 600	121, 673. 00
Order forms for opium.....	949, 000	9, 490. 00
Cigarette tubes.....	200, 000	2, 000. 00
Special tax.....	497, 210	3, 699, 860. 00
Total.....	8, 817, 283, 716	548, 026, 321. 75

TABLE 75.—*Cost of printing and binding for the Internal Revenue Bureau and Service, fiscal years 1929 and 1930*

Class of work	1929		1930	
	Quantity	Cost	Quantity	Cost
Publications, regulations, decisions, etc.....	881, 875	\$65, 465. 96	687, 275	\$39, 727. 93
Blank forms.....	109, 558, 000	185, 250. 27	106, 392, 480	151, 943. 20
Letterheads, etc.....	6, 925, 000	10, 475. 01	6, 727, 200	9, 519. 46
Miscellaneous: Binding, memorandum sheets, etc.....	-----	2, 464. 66	-----	7, 197. 36
Total.....	-----	263, 655. 90	-----	1 208, 387. 95

¹ This amount covers bills rendered for completed work up to June 30, 1930. On this date the estimated cost of undelivered work at the Government Printing Office, ordered during the fiscal year 1930, was \$38,145.05. This estimated amount, together with the cost of completed work, will make an approximate total expenditure of \$246,533 for printing and binding for the fiscal year 1930.